

**ANNUAL REPORTS**

**OF THE**

**TOWN OFFICERS**

**OF THE**

**Town of Palmer**

**AND OF THE**

**RECEIPTS AND EXPENDITURES**

**FOR THE**

**YEAR ENDING DECEMBER 31, 1934**



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**OF THE**  
**TOWN OFFICERS**  
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**Town of Palmer**  
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**FOR THE**  
**YEAR ENDING DECEMBER 31, 1934**



# **Town Officers---1934**

## **Town Clerk**

JOHN T. BROWN

Term expires 1936

## **Town Treasurer, 1 year**

ROBERT L. McDONALD

## **Collector of Taxes, 1 year**

JOHN T. BROWN

## **Selectmen, 1 year**

LUDWIK MARHELEWICZ, Chairman

DAVID B. SMITH

DANIEL J. DUNN

## **Assessors**

DANIEL V. FOGARTY, Chairman

Term expires 1936

OSCAR F. BRESSETTE

Term expires 1935

TIMOTHY J. SULLIVAN

Term expires 1937

## **Board of Public Welfare**

LOUIS E. CHANDLER, Chairman

Term expires 1935

GEORGE E. CALLAHAN

Term expires 1936

THOMAS W. MANSFIELD

Term expires 1937

## **Auditors, 1 year**

WILLARD S. FRENCH

FRED S. POTTER

ELMER J. THOMAS

## **Tree Warden, 1 year**

DUSTIN E. GUNN

### Constables, 1 year

MICHAEL COLLINS	THOMAS W. HOLT
LAWRENCE W. LaFOREST	JAMES H. MacGEACHEY
STEPHEN J. SALAMON	

### School Committee

CARL KING, Chairman	Term expires 1936
M. RACHAEL HOLBROOK	Term expires 1936
DENNIS J. HORGAN	Term expires 1935
CHARLES GIROUX, M. D.	Term expires 1935
FLORENCE H. CALLAHAN	Term expires 1937
JOSEPH W. RUSSELL	Term expires 1937

### Board of Health

ALFRED COULTER, Chairman	Term expires 1936
FRANK W. FLEURY	Term expires 1935
HARRY C. CHENEY, M. D.	Term expires 1937

### Cemetery Commissioners

LOUIS J. BRAINERD, Chairman	Term expires 1937
DAVID L. BODFISH	Term expires 1935
ROBERT E. FAULKNER	Term expires 1936

### License Commissioners, 1 year

NEIL McDONALD, Chairman	
FRANK G. ROGERS	JOSEPH J. WILDER

### Planning Board

FRANK E. ALBRO	Term expires 1935
HOMER A. SHAW	Term expires 1935
CHARLES F. DINGMAN	Term expires 1936
GEORGE L. WARFIELD	Term expires 1936
EDWIN J. DUNCAN	Term expires 1937
MICHAEL J. SULLIVAN	Term expires 1937

## Town Clerk's Report

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The following dog licenses were issued during the year ending December 31, 1934:

Males	459
Spayed females	87
Females	52
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 598

Paid Town Treasurer during 1934	\$1,456.80
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The following Vital Statistics were received for record for the year ending December 31, 1934:

Number of births	162
Number of marriages	103
Number of deaths	100

JOHN T. BROWN,

Town Clerk

## VITAL STATISTICS

The attention of parents and others is called to the following Vital Statistics. It is important that these records should be correct. If any errors or omissions are discovered, the Town Clerk will deem it a favor to have the same **reported to him at once**, and he will make the corrections in accordance with the law. Parents should also know that a proper return of birth is made, as it may be of great importance in after life.

### BIRTHS

Date	Name of Child	Parents
January:		
2	Gladys Mae Eldred	Ernest and Hazel
7	Claire Frances Laforest	Francis and Vernice
8	Stephen Adam Maziarz	Stephen J. and Edna
10	Emilia Carolina Wyrobek	Wicenty and Karolina
13	Francis Pychewicz	Franciszek and Victoria
15	Barbara Ann Sullivan	Daniel T. and Helen M.
16	Carl Alfred Lemon	Charles and Blanche
16	Edward Santos	Antoni and Albertina
20	Frederick Francis Yelle	James and Edith
24	Noreen O'Connor	Thomas and Esther
25	Robert Louis Hopfe	Charles and Catherine
25	Frank Harvey Sterling	Albert W. and Constance
26	David Bartlett Austin	Edward P. and Esther M.
February:		
2	Richard Albert Mason	Alexander and Florence
3	Dorothy Alberta Brown	William A. and Anna
3	Joseph Almanzar Edmond LeBeau	Almanzar H. and Victoria
7	Irene Beynorowicz	Peter and Stefania

Date	Name of Child	Parents
11	Loarine Alice Morin	Wilrose and Alice
13	George LeRoy Dewey	George and Flora
13	Peter Michael Piechota	Peter and Pauline A.
14	Robert Edward Chalue	Edward and Mary
15	Joseph Rogers Wilfred Roy	Henry and Lea
17	Mary Theresa Lasota	Lawrence and Mary
17	Howard James Barber	Alcide and Maxima
20	Kenneth Georgia Heintz	George E. and Hattie M.
21	Jeannette Lucille Gathro	James and Hazel

## March:

4	Catherine Christiansen Crean	John F. and Anna
5	Regina Irene Marier	Felix and Florence
8	Harold Francis Bacon	Lyle and Gertrude
13	John Joseph Flint	James E. and Myrtle
11	Robert Birnie Clampitt	Edward A. and Lucinda
11	Constance Ann Tousignon	Alphonse and Angelina
17	Patricia Rose Shaw	Robert E. and Martha
19	Joseph William Cheney	George B. and Mildred
20	Marya Leona Starzyk	Joseph and Broneslawa
25	Edward Thomas LaRoche	Edward N. and Agnes B.
26	Joseph William Krol	Joseph and Mary
31	Lucille Alma LaFave	Clarence and Blanche

## April:

5	Barbara Ann Battige	Wendell and Helen
6	Theresa Swist	John and Julia
9	Robert Paul Ford	John E. and Eva
11	Paul Zisk	Charles and Helen
15	Helen Sienkiewicz	Joseph and Belle
18	Jean Louis Charbonneau	Eugene and Georgianna
18	Joan Louise Charbonneau	Eugene and Georgianna
24	Richard Terranova	Alfred and Agnes
26	David William Clark	William H. and Ruth
29	Patricia Ann Moriarty	Harold and Mary G.

## May:

3	Louie Jacobs	Toney and Augusta
5	Colwell William Bolger	James C. and Loretta
7	Beverly Ann Dorey	Malcolm E. and Dorothy

Date	Name of Child	Parents
9	Kenneth Martin Levanselar	Bryant and Dorothy
10	Stanley Mastalerz	John and Frances
10	Dorothy May Midura	Louis E. and Veronica H.
13	Nancy Ann Harris	Earl and Hazel
19	Barbara Pardo	Joseph and Catherine
19	Henry Senecal Jr.	Henry and Anna
20	Paul Forrest Coutu	Aldege and Doris E.
24	Eleanor Lois Bennett	George L. and Mae
26	Arlaine Edolije Derosier	Charles A. and Rose
26	Richard Petrashewicz	William and Josephine
27	Michael Miga	Michael F. and Stephania
28	Thelma Berthiaume	Rolland and Edna
30	Richard Johnson	Thorwald and Mary

## June:

11	Carole Ann Babineau	Raymond O. and Gladys C.
11	Joan Gertrude Lincoln	Arthur C. and Julia G.
13	Kenneth George Howe	Herbert G. and Elizabeth A.
15	Katherine Esther Baker	Ellsworth D. and Esther B.

## July:

3	Gordon Douglas Terry	Gordon K. and Ruby F.
6	John Antoni Lisowski	John E. and Mary
11	Leo Lawrence Brothers	Leo and Bridget
12	Everett Francis Spellman	Alonzo and Julia
16	Annie Irene Pobieglo	John and Josephine
20	Francis John Kowalczyk Jr.	Francis J. and Victoria L.
22	Lucy Emily Gadaire	Raymond A. and Grace E.
24	James Ellis Denning	Charles E. and Ozina
26	Richard David Smart	Homer and Flora
29	Joan Marie Darling	Robert W. and Helen M.
30	David Maurice Coache	Frederik and Bernice S.

## August:

1	Sonila Jane Broton	John and Tessibel E.
1	Dorothy Magiera	Edward and Helen
6	Ronald Hunn Paine	Rolfe H. and Alice
8	Joan Florence Desrosier	Leo and Beatrice
8	Robert William Hicks	William and Catherine
9	James Deland Johnson	Edward and Marion

Date	Name of Child	Parents
9	Jane Marie Wojcik	Walter and Evelyn
10	Mildred Theresa Moynahan	Maurice and Stephanie
11	Leon Frank Brouillette	Raymond and Gladys
11	Judith Patricia Wight	Andrew and June
12	Philip Richard Quinn	William F. and Elizabeth E.
15	Genevieve Marie Gay	Ernest and Aurelia
15	Sarah Hubbard Rathbone	Elbridge and Lida
18	Sylvia Thyra Johnson	Ernest H. and Dorothy E.
18	Elizabeth Gertrude Murray	Anthony and Catherine
18	John Paul Ronald Pincince	Elphege and Antoinette
18	Theodore Roberts	Theodore D. and Ella B.
20	Alice Alma Garceau	Edward and Eva
21	Frances Anne Baldyga	Robert and Anna F.
22	Isabel Wielgus	John and Josephine
28	Sandra Vaughan Rogers	Arnold O. and Freida

## September:

9	Gloria May Meyrick	George and Viola
10	Roland Paul Laviolette	Romuald and Eva
13	Richard Junior Ridz	Stanley and Katherine
14	Marie Antoinette Carbone	Frank and Marguerite
17	William Edgar Kenyon	Archie and Evelyn
19	Vincent Charles Gallagher	Darius M. and Anne
21	Peter Andrew Ditto	Peter T. and Eva
21	Thomas Joseph Ditto	Peter T. and Eva
22	Shirley Eunice Litz	William E. and Corrine
24	Chester Arthur Comee	Chester and Elizabeth
25	Gertrude Lena Hartwig	Rudolf and Emma
25	Barbara Sarna	John and Margaret
29	Marion Estelle Nevue	Merrill and Stella

## October:

4	Roger Bernard Bowler	Joseph B. and Bernadette
8	Frederick Gula	Joseph and Mary
11	Stanley Wilfred Fitch	Wilfred and Marion
12	Stephanie Handzel	Joseph and Stephanie
12	Frederick Peter Piekieniak	John and Karolyne
15	Shirley Barbara Salamon	Stanley and Sophie
15	Evelyn Zagraniczny	Albert and Julia
16	Phyllis Lillian Frydryk	Antoni and Agata

Date	Name of Child	Parents
21	Lois Ernestine Wood	Raymond and Rachel
22	Roger Howard Cole	Edmund and Florida
26	Robert Carl Lester	John and Mabel
29	Carolyn Shumway Moulton	Carl and Theda

## November:

2	Theodore Ralph Knapp	John and Grace
7	Celeste Rodrigues	Antonio and Anna
7	Daniel Stanley Skowrya	Joseph and Josephine
9	Barbara Ruth Bryans	Alfred and Dorothy
13	Antoni William Santucci	Joseph and Lillian
14	Richard Henry Gardner	Everett and Ella
15	Maurice Conrad Fontaine	Maurice and Simone
16	Charles Timothy Coolong	Charles and Jessie
17	Donald Henry Beile	Henry W. and Mary A.
18	Marie Magdeleine Ducharme	Elphege and Dorilla
18	Lillian Pauline Goddu	Paul and Dorothy
18	Anne Keroack	Albert and Anna
19	John Harold Bauer	John H. and Elizabeth
21	Ronald Norman Dubuque	Ronald and Winifred
21	Marie Gloria Alice Laviolette	Napoleon and Albertine
22	Marie Louise Austin	John and Winifred
22	Joseph Edward Merceri	Joseph E. and Alice
23	Gordon Michael Mikna	Michael and Emma
24	Lila Dickenson Thrasher	Joseph and Lulu
25	Robert Adolph Bisson	Adolph and Helen

## December:

3	Joseph John Pikul	Joseph and Bernice
4	Marjorie Eleanor Roberge	Leo and Lillian
8	Robert Reeves Aldrich	Rufus and Yolande
13	Marilyn Eleanor Fox	John William and Florence E.
15	Barbara Rose Kacocha	Antoni and Rose
19	Edward Midura	Thomas and Katherine
20	Helen Olive LaPlant	Arthur and Louise
22	Ann Sullivan	Cornelius and Lucy
23	Louis Joseph Leroux	Alfred and Mida
25	Edna Alice Roberts	Henry A. and Alice L.

## MARRIAGES

Date	Groom	Residence	Bride	Residence
January:				
13	Theodore Seigel	West Warren	Harriet Nelson	Ware
13	Raymond A. Nutter	West Warren	Edna R. Stevens	Palmer
15	Michael Mega	Palmer	Stephanie Chmura	Palmer
21	Thomas N. Chieppo	Hartford, Conn.	Mary J. Kalinska	Bridgeport, Conn.
29	Frank Kowalczyk	Palmer	Victoria Smith	Palmer
27	Max A. Shepard	Cambridge	Martha E. Zerbe	Boston

### February:

1	Stanley L. Metcalf	Upper Jay, N. Y.	Alice I. McFarland	Upper Jay, N. Y.
10	Nicholas E. Butcher	Palmer	Ferne L. Woodman	Palmer
16	Earl E. Smith	West Springfield	Louise C. Sird	Palmer

### April:

2	William Condon	Ludlow	Catherine E. Lusty	Palmer
2	Stanley P. J. Sieczkowski	Palmer	Helen M. Zuhisky	Palmer
2	Walter G. Wojcik	Palmer	Evelyn N. Ouimette	Palmer
4	Hermans C. Labossiere	Palmer	Irene E. Charron	Palmer
16	Peter P. Evasius	Palmer	Agnes A. Lucas	Palmer
11	Aime Levesque	Biddeford, Maine	Lillian Mayotte	Palmer
19	Stanley Ridz	Palmer	Catherine Paliki	Ludlow
19	Elmer W. Sird	Palmer	Mary A. LeGro	Monson
23	Barney Skowronek	Palmer	Mary A. Kos	Palmer
23	Edward Zelazo	Palmer	Wanda Szydluk	Southbridge
30	Wilfred Manning	East Brookfield	Rosella Mayotte	Palmer

Date	Groom	Residence	Bride	Residence
May:				
2	Reginald C. Gale	Palmer	Ruth E. Crofton	Monson
7	Charles F. Evasius	Palmer	Helene M. Cordner	Palmer
7	Gunnar Nelson	Palmer	Esther Johnson	Palmer
7	Raymond E. Root	Palmer	Kathryn E. Lucier	Palmer
21	Arthur G. Allen	Monson	Anna Marciniec	Palmer
21	Anthony Kacocha	Worcester	Rose Rolenski	Palmer
23	George D. Newman	Springfield	Marion E. Matte	Springfield
26	Leroy A. Senecal	Ludlow	Grace E. Reynolds	No. Wilbraham
26	Francis A. Slowick	Palmer	Olive E. O'Brien	Palmer
30	Eugene Flaherty	Belchertown	Gladys Holt	Palmer
30	Joseph Maziarz	Bridgeport, Conn.	Stephie Wilk	Palmer
30	Stephen Sierakowski	Palmer	Filomena Piesz	Ludlow
30	Walter P. Sowa	Wilbraham	Julia V. Krol	Palmer
June:				
2	Chester E. Hulse	Monson	Dorothy E. Forsman	Palmer
2	John L. Jez	Chicopee Falls	Veronica J. Gabiga	Palmer
4	William M. Wadas	Palmer	Jeanne E. Morawski	Springfield
8	Joseph E. Richard	Haverhill	Alma D. Beauregard	Palmer
9	George D. Gould	Belmont	Helen E. Nelson	Maynard
11	Stanley P. Wadas	Palmer	Sophie C. Papuzenski	Palmer
16	Henry J. Diotalevi	Wilbraham	Grayce M. Costa	Palmer
16	Joseph P. Curylo	Ludlow	Annette M. Turek	Palmer
18	Joseph Lachut	Ware	Sophie Midura	Palmer
18	Charles F. Lincoln	Northfield	Edith J. Miner	Northfield
23	William R. Faulkner	Palmer	Virginia A. Stone	Ashland
23	Fred Markot	Palmer	Sophie Bojarski	Chicopee Falls
23	Milton A. Saunders	Westerly, R. I.	Grace E. Iskiyan	Hampton, Conn.
26	Hassan Alli	Palmer	Olive L. Huslin	Palmer
28	William H. Rowe	West Warren	Nellie G. Skipper	Warren
30	Albert Peters	Grafton	Ella V. Lapoint	Palmer
30	Robert H. Brown	Auburn	Mary E. Lever	Worcester

Date	Groom	Residence	Bride	Residence
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## July:

4	Alfred R. Harris	Springfield	Wanda Topor	Palmer
25	Charles W. Baily	Monson	Carolyn C. Worthington	Palmer
30	Joseph J. Papuga	Palmer	Laura H. Marcheska	Indian Orchard

## August:

1	Herbert C. Crosby		Theomant A. Cassolo	Springfield
		Springfield		
4	Fred Robinson	Palmer	Josephine Berthiaume	Palmer
6	James J. Smith	Palmer	Alice M. Poirier	Ware
12	Albert E. Lynch	Palmer	Florence M. Orpin	Monson
12	Leon Potter	Palmer	Vera G. Slutskin	Springfield
20	C. Vernon Henry		Jean Frisco	Orange, N. J.
		Summit, N. J.		
22	James Keyes	Belchertown	Leona B. Morin	Palmer
25	Timothy D. Crimmins	Palmer	Kathryn R. Rich	Worcester
28	Rutherford N. Graves		Dorothy F. Wadleigh	Monson
		Palmer		

## September:

2	Morris Haskell	Palmer	Ann Cohen	Springfield
3	Robert C. Dewey	Palmer	Stella H. Starzyk	Ludlow
3	Frank S. Grybosh	Ludlow	Wanda Topor	Palmer
5	Robert A. MacKenzie	Palmer	Ruth E. Schofield	Monson
3	Walter Workum	Wilbraham	Francine P. Piechota	Palmer
8	Anthony Morris	Palmer	Anne Molnar	Palmer
10	Lawrence P. Tenczar	Palmer	Elizabeth V. Ziemba	Palmer
10	Francis H. Styspeck	Palmer	Julia T. Topor	Palmer
10	Joseph J. Swist	Palmer	Frances M. Rozembajgier	Palmer
17	Zephirin Marquis	Palmer	Louise A. Bernard	Palmer
24	John B. Siemienkiewicz		Jessie M. Waskiewicz	Palmer
		Palmer		
28	Eugene White	Palmer	Doris R. Walder	Palmer
29	Bernard J. Roche	Palmer	Eileen M. Kennedy	No. Wilbraham

## October:

1	Wallace Chevalier		Roberta E. Metcalf	Palmer
		Belchertown		

Date	Groom	Residence	Bride	Residence
6	Henry I. Olson	Palmer	Rollande B. Brissette	Monson
6	Albert P. Barbeau	Ware	Leona R. Mayotte	Palmer
8	Antonio Foschini	Palmer	Bertha Kos	Palmer
13	Anthony Polakowski	Fiskdale	Mabel Herideen	Sturbridge
14	Stanley T. Topor	Palmer	Mary T. Sowa	Belchertown
17	Charles H. Macaulay	Springfield	Edna A. Austin	Palmer
22	Edward S. Polanski	Palmer	Delia V. Marchessault	Ware
29	Stanley A. Purda	Palmer	Mary M. Cyran	Wilbraham
29	Henry Quinn	Springfield	Anthonia T. Karlon	Palmer
29	Timothy F. Sullivan	Belchertown	Ann R. Sullivan	Palmer
31	Theodore A. Lind	Hartford, Conn,	Alice V. Levidge	Palmer

## November:

3	Gordon F. Donnelly	Palmer	Mary B. Mullen	Palmer
5	John P. Drawec	Palmer	Agnes D. Slowick	Palmer
10	Emerson Bradway	Wales	Evelyn F. Peterson	Palmer
12	Stanley E. Chlebus	Palmer	Ameila Gubola	Belchertown
19	Edward J. Wiowiak	Ware	Helen J. Tyburski	Palmer
24	Chester L. Hopkins	Palmer	Izola E. Smith	Palmer
26	William C. Sullivan	Palmer	Anne E. Sullivan	Palmer
28	Joseph Bobrowski	Palmer	Zofia Wosik	Palmer
29	Edward J. Dunn	Monson	Gertrude K. Karlon	Palmer
29	Germain Faust	Indian Orchard	Edna A. Zebrowski	Palmer
29	Leon H. Church	Monson	Dolores T. Bouvier	Palmer
29	Malcolm W. Seeton	West Brookfield	Helen R. Bugbee	Palmer

## December:

1	Robert J. Lusty	Palmer	Marion L. Tuggey	Palmer
1	George W. LeBlanc	Palmer	Mabel H. Laramee	Palmer
1	Frederick G. Lindstrom	Palmer	Eva A. Sujdak	Palmer
31	James J. Washington	Springfield	Dorothy E. Wunsch	Palmer

## DEATHS

Date	Name	Years	Months	Days
January:				
2	Julia Koziol	36		
7	Lucian E. Caryl	76	3	26
8	Walter Wawrzonek	38		
9	Anna Matera	63		
11	Maria Tremblez	37		
15	Louis A. Fontaine	52	9	2
18	Anthony Wilk	63	11	
20	Gertrude Hirst	50		
February:				
3	Alice E. Roper	58	5	14
9	Elizabeth Shea	78		
11	Mary E. Dawson	56		
12	Robert McAdam	71	1	10
15	Joseph Belanger	76	6	17
18	Marie G. Dubois	82	7	
19	Howard J. Barber			2
20	Henry L. Holden	69		22
20	Peter M. Piechota			8
22	Harrie M. Howe	57	2	9
24	Pauline M. Stone	7	3	14
28	John Andrew Niewinski		2	4
March:				
1	Harry B. Keith	62	9	11
6	Mary A. Moore	62		
9	Rose H. Castledine	65	4	7
10	Anna Mikula	62		
14	Veronica Kimiecik	18	4	14
14	John Prowlucki	37		
15	Ellen M. Crimmins	59	10	28
15	Alice M. Crimmins	26	6	20
15	Ellen A. Crimmins	28	2	18
16	Floyd Stoddard	53	8	12

Date	Name	Years	Months	Days
16	Edward W. Pillsbury	63	1	
18	Ernest Therrien	54		10
19	Rozalia Waskiewicz	50		
20	Mary Healy	90	5	26
20	John Topor	71		
28	Milton J. Royce	56		

## April:

5	Patrick Sullivan	about 64		
23	Edward J. Bessette	47		
25	Rufus J. Thayer	80	1	15

## May:

3	Walenty Wachowski	54		
10	Ellen A. O'Connor	53	7	20
12	Julia Bobrowski	About 45		
23	Matilda Stromberg	90	5	
25	Ora M. Mason	76		18
29	Lillian M. Lincoln	64		29

## June:

6	Edna M. Berthiaume	17	1	29
12	Raymond Schlesinger	53	7	
13	Abel Calkins	84		28
20	Eva F. Kennedy	63	6	7
24	Charles R. Russell	78	6	12
26	Felix Klys	39		

## July:

4	Joseph Kosmider	55		
6	Catherine M. Hughes	69		
7	Exzilda Fortier	62	10	8
9	Leomina Starzyk		3	19
19	Phoebe Plimpton	63	17	28
23	Barbara L. Ryan	20	3	17

## August:

14	Julia Allen	65	1	8
24	Agnes L. Graham	28	1	22

Date	Name	Years	Months	Days
27	Victoria Midura	74		
28	Stella M. Luce	75	3	27
29	Charles F. Mooers	69	1	1
30	Catherine Mikula	26	8	4
30	Jacob Pietras	22	7	21
31	Robert Keyes		8	
September:				
11	Bronislaw Klodys	45		
22	Joseph Therian	67		
29	Olive Lord	65	11	
October:				
3	Ned F. Brown	33	4	28
7	Miriam Kenyon	4		
13	James H. Donahue	69	9	23
13	William Rehley	55	6	8
18	Marcin Wloszczyna	63		
21	Norman W. MacKenzie	22	3	3
21	Margaret Haver	45		
23	Helen Curtis	35	3	13
24	Delia Brothers	78		
24	Anna Sawicki	50		
26	Clara B. Kendall	80	2	
November:				
2	Sam Winer	67	5	13
2	Rachel J. Cole	35	2	18
10	Willard F. Fillmore	73		12
15	Daniel B. Collity	75	6	14
22	Ann Keroack			5
23	Charles A. S. Howe	53	11	19
24	Margaret Russell	77	3	11
27	George Jacques	62		
December				
2	Howard Ravelin	68	6	12
18	Marion R. Hamilton	69		3
19	Charles E. Fuller	78	4	1
19	George R. Shaw	67	10	9
22	Peter Sakowski	33	11	28

## Cemetery Commissioners' Report

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The Cemetery Commissioners hereby submit their report for the year 1934:

The Commissioners have completed the laying out of the new tract at Four Corners, the lot markers have been placed and the walks and drives marked out but not built.

The rear of the first addition has been re-surveyed, the roadway widened and additional lots laid out in an unused area which with the lots in the last purchase give the town an additional lot area of \$4700.00, in value.

The new addition to Oak Knoll Cemetery is being developed by the aid of the National Government through the agency of the Emergency Relief Administration of Massachusetts. A large tract has been graded, substantial roadways are being built and a large portion of the purchase is now in shape for the survey for lots.

Additional money is needed to care for the town's share of the work being done by the ERA but the future returns from the sale of lots will more than re-imburse the town for any outlay it may make.

Material additions are being made annually to the Permanent Care fund, indicating an increasing interest in the care of our cemeteries.

**RECEIPTS**

Appropriations:	\$ 4800.00	\$ 4844.59
Overdraft	44.59	
Sale of lots:		
Oak Knoll	24.00	
Four Corners	116.00	
Palmer Center	18.00	
	<hr/>	
		158.00
Care of lots	1439.50	
Grading lots	80.40	
Opening graves	506.00	
Foundations	172.64	
All others	255.00	
	<hr/>	
		\$ 2453.54    \$ 2611.54

**BILLS RECEIVABLE**

Frank P. Carroll, grading, 1928	\$ 13.50
Benjamin Biron, graves, 1930	13.00
Mrs. B. F. Hathaway, care, 1930-'31	4.00
Mrs. W. H. Kenyon, foundation, 1931	7.14
A. H. LaValle, care, 1931-'32	6.00
Elizabeth M. Cross, lot, 1932	20.00
George E. Buck, care, 1932	2.00
Mrs. Sadie Trumble, care, 1932	2.00
Leonard Manhart, grave, 1933	5.00
Irving S. Rhodes, care, 1933	2.00
Philip C. Story, care, 1933	3.00
Raymond Milligan, care, 1933-'34	4.00
W. F. Cahill, foundations and rent	52.15
Hilmar Lindquist, grading	10.65
Archie T. Kenyon, lot	24.00
George Sessions' Sons Co.	5.00
Fred I. Collis, care, 1933-'34	4.00

Yale H. Brown, care	2.00
Mrs. Lena C. Langewald, care	2.00
Mrs. Amy B. Studley, care	1.50
Angelina Adams, care	2.00
Mrs. B. B. Manchester, care*	2.00
Grover C. Goodes, care*	5.00

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\$ 191.94

\* Paid since closing of books.

### EXPENDITURES

Salaries, orders drawn	\$ 135.00
Printing and Postage	7.90
Supplies	205.52
Labor	3040.17
Trucks	1015.63
Equipment and repairs	70.58
Fertilizer	64.81
All others	304.98

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\$ 4844.59

Paid Robert L. McDonald, Treasurer

Sale of lots	\$ 158.00
Sale of wood	250.00
Earnings	2203.54

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\$ 2611.54

### PERPETUAL CARE FUNDS

Name	Principal	Present Condition
Henry Scism	\$ 100.00	\$ 114.56
John A. Squier	100.00	113.29
Calista E. Hendricks	100.00	107.13
Laura E. Child	500.00	517.19
Minnie K. Bennett	200.00	221.58

Name	Principal	Present Condition
Avery W. Green	200.00	213.11
Waterman Fuller	200.00	223.21
John and Lucy Smith	200.00	207.61
W. A. Breckenridge	200.00	208.46
James W. Snow	100.00	108.98
Franklin Blanchard	100.00	106.53
John H. Haynes	200.00	232.23
Mary A. Shaw	100.00	105.79
Jane A. Gibson	100.00	117.04
E. B. Gates	200.00	214.62
Louise M. Waid	200.00	262.76
Amos O. Allen	100.00	116.76
Torrey Fund	100.00	115.33
Pliney Cooley	50.00	57.33
Henry G. Loomis	200.00	219.77
William Holbrook	200.00	221.44
Maria Lawrence	500.00	654.96
Keyes Foster	100.00	106.40
Harriet Coolidge	200.00	235.10
Mrs. L. W. Brown	200.00	289.46
Eliza J. Kenerson	200.00	229.64
William Merriam	200.00	241.13
Mary Redding	50.00	56.94
D. S. Davis	200.00	207.48
Marshall Andrews	200.00	208.06
Ambrose M. Andrews	200.00	228.12
Enos Calkins	100.00	114.14
Samuel C. Rogers	200.00	233.79
Willard G. Kenerson	100.00	114.14
Maria B. Chapman, G. B. lot	100.00	105.22
Maria B. Chapman, S. C. lot	200.00	250.63
Julia H. Henry	100.00	116.80
Isaac King	150.00	158.81

Name	Principal	Present Condition
Abel H. Calkins	100.00	109.93
Edward C. Sexton	100.00	113.94
Henry A. Moore	100.00	107.99
J. S. Koster	100.00	111.77
Melissa Hall	150.00	169.67
Jeremiah Long	1000.00	1000.00
Mary J. Plympton	100.00	104.08
Clymena P. Fuller	150.00	168.45
Abigail T. Nichols	50.00	55.62
Mary Hastings	100.00	114.14
O. B. Smith, c/O. B. S. lot	200.00	226.65
O. B. Smith, c/T. B. S. lot	100.00	115.47
Laura P. Green	100.00	115.47
J. H. Kenerson	100.00	106.70
William Harvey	150.00	176.54
Alden L. Fletcher	60.00	63.11
Carrie A. Kurtz	100.00	111.92
Ralph Green	200.00	246.98
Meriva L. Capen	100.00	110.31
Minerva R. Olds	100.00	111.46
Otis C. Lyon	100.00	112.84
Hitchcock - Graves	100.00	114.14
Minerva M. Gates	200.00	232.45
Rogers - Paine	150.00	180.59
Elizabeth D. Moore	100.00	115.47
Mary E. Bailey	100.00	107.99
M. M. Rogers	100.00	104.39
Nellie S. Hooker	75.00	86.53
Ethan Warriner	100.00	110.17
Lizzie E. Fletcher	100.00	115.47
Andrew Pinney	100.00	129.01
Frank F. Marcy	500.00	521.46
Thomas McDougall	100.00	114.14

Name	Principal	Present Condition
Sarah J. Winter	200.00	228.43
C. B. Fiske	200.00	231.12
Minnie B. Converse	500.00	578.06
Amelia M. Culver	100.00	112.84
Omer W. Marcy	100.00	110.84
Frank M. Eager	250.00	276.86
Maria Ritchie	100.00	112.84
Charles H. Burleigh, c/A. B. lot	100.00	111.46
Julia A. Burleigh, c/B. B. lot	100.00	114.14
C. H. & J. A. Burleigh c/J. W. C. lot	25.00	27.73
Emily M. Holdsworth	100.00	114.14
Sarah D. Smith	100.00	115.47
Hollowell P. Marcy	100.00	114.14
Josie M. Northrup	300.00	323.05
Ellis & F. M. Dodge	200.00	208.87
Calvin Childs	100.00	110.78
Joseph A. Brown	500.00	571.43
Sarah L. Lee Snow	50.00	57.58
Abby J. Pierce	100.00	114.14
D. W. Taft	75.00	93.17
Henry Graves	50.00	54.04
William H. Osborne	50.00	55.62
Sarah E. Ward	50.00	55.62
George F. Sedgwick	100.00	112.84
George H. Cobb	50.00	54.10
B. M. Griswold	50.00	56.40
Thomas Bruce	100.00	111.46
H. H. Paine	50.00	52.28
Susan M. Page	100.00	113.36
Peebles Fund	100.00	114.14
George F. Merrick	100.00	114.14
Maria M. Hastings	200.00	227.35

Name	Principal	Present Condition
Walter E. Stone	200.00	226.64
Mary A. Thayer	50.00	57.58
Lucy M. Shaw	100.00	114.14
Samuel Sharratt	100.00	111.46
George Robinson	200.00	243.27
Joseph F. Gerald	100.00	105.24
James F. Fenton	100.00	118.11
Liberty Jenks	200.00	227.60
Martha J. Mooers	200.00	221.93
Byram Woodhead	100.00	110.79
Almenia Hastings	100.00	112.08
Clara B. Fisherick	100.00	112.08
Austin E. Gould	100.00	113.67
Susan Beebe	100.00	102.78
James I. Milliken	200.00	240.83
Christen Christiansen	50.00	56.68
Millie G. Rose	100.00	112.84
Mary E. Murdock, c/F. M. M. lot	100.00	112.37
Mary E. Murdock, c/L. B. lot	100.00	112.37
Robert Chambers	100.00	112.37
Josiah P. Stevens	100.00	111.46
William A. Bennett	100.00	111.46
Charles W. Bennett	100.00	106.83
Charles E. Fuller	100.00	111.40
Frederick H. Conant	100.00	111.96
Joseph V. Clark	100.00	111.96
Robert Reid	100.00	104.50
Edwin B. Newell	100.00	111.46
Martha A. Shaw	211.00	286.64
August Carlson	100.00	115.31
Elizabeth R. Macomber	200.00	234.20
Thomas D. Frame	200.00	228.16
O. P. Allen	100.00	112.61

Name	Principal	Present Condition
Albert A. Sherman	100.00	111.66
Charles A. Royce	100.00	111.66
Martin L. Farrington	100.00	110.96
Joseph H. Jones	150.00	166.47
Mary S. Moore	100.00	110.98
Horace R. Paine, c/H. H. lot	50.00	55.19
Arthur W. Holbrook	100.00	111.15
James S. Morgan	200.00	210.05
Silas B. Keith	100.00	110.04
James H. Davis	100.00	113.47
George S. Peck	100.00	110.02
Nettie O. Coleman	50.00	54.80
Jennie C. Carpenter	100.00	106.87
Esther A. Graves	100.00	112.47
Nellie M. Bond	100.00	111.46
Cyrus W. Cross	100.00	111.71
Lucy A. Hitchcock	100.00	110.70
John C. Green	100.00	109.68
Charles E. Fish	100.00	110.84
Lewis E. Royce	200.00	219.82
Henry McMaster	50.00	52.97
Bessie C. Jenks	100.00	109.30
Samuel W. Lyon	100.00	109.45
Orissa L. Merrifield	100.00	104.92
Edwin J. Duncan	50.00	52.45
Elizabeth Dyson	100.00	107.33
James Metcalf	100.00	104.77
Agnes Larkin	50.00	51.55
Hitchcock - Rice	100.00	104.84
Lewis A. Conant	100.00	104.32
Julia F. McKendrick	100.00	104.82
Nellie M. Sizer	100.00	104.84
William J. Smith	100.00	104.73

Name	Principal	Present Condition
John W. Smith	50.00	51.81
Thomas J. Chalk	100.00	104.76
Edward T. Prindle	100.00	110.02
Justin W. Keith	200.00	224.47
Willis E. Shaw	100.00	108.36
John J. & Sarah J. McAdam	100.00	105.13
Charles E. Nicholson	100.00	105.26
Minnie Smith	100.00	105.30
Thomas W. Cole	100.00	107.40
George A. Branford	100.00	107.34
Merriam Fund	100.00	107.28
Joseph M. Allen	200.00	209.81
Charles M. Kempton	100.00	105.18
A. M. Billings	100.00	106.98
Charles K. Gamwell	100.00	106.50
Grosvenor - Brown	50.00	53.11
Luther H. Gager	100.00	120.47
L. Augusta Thompson	100.00	107.18
John M. Ramsdell	100.00	109.04
Henry S. Howe	200.00	213.05
Charles Duane Fuller	100.00	104.43
Albert S. Geer	50.00	52.10
Clara V. Pendleton	100.00	106.75
Henry W. Calkins	50.00	52.94
Charles H. Hobbs	100.00	102.61
Albert D. Thomas	75.00	78.50
Hiram Converse	100.00	105.08
Isabel H. Ballantine	200.00	213.45
Herman M. Kendall	50.00	52.31
Myron K. Chamberlain	100.00	104.30
Clara L. Converse	100.00	104.47
William A. Weld	100.00	105.15
Martin Salmonsens	50.00	52.56

Name	Principal	Present Condition
Willis D. Geer	100.00	107.30
Charles F. Smith	200.00	207.53
Ocran Hanks	100.00	104.06
William H. Heald	100.00	101.86
Cora Forte	100.00	102.57
Jason B. Thomas	100.00	101.57
Martin M. Thomas	100.00	101.57
Caroline A. Talmadge	100.00	101.37
Agnes F. Wilson	200.00	201.00
A. Blanche LeGro	100.00	100.12
L. W. Caryl	100.00	100.00
Charles R. Russell	100.00	100.00
Mary C. Cummings	100.00	100.00
Thomas H. Cole	100.00	100.00
Anna M. Wakefield	25.00	25.00
	<hr/>	<hr/>
	\$ 28,046.00	\$ 31,114.95
Gain in Perpetual Care Funds		\$ 725.00

Respectfully submitted,

DAVID L. BODFISH,

LOUIS J. BRAINERD,

ROBERT E. FAULKNER

Cemetery Commissioners.

## NEGLECTED GRAVES

To the Board of Selectmen:

Gentlemen:

I hereby submit my report of the expenditure of the fund for the care of the graves of the soldiers, sailors and marines who fought in the wars of the United States.

Appropriation	\$ 250.00
Paid P. Coache—	
St. Anne's cemetery	\$ 18.00
Rev. D. E. Hennessey—	
St. Thomas cemetery	52.00
Cemetery Commissioners	180.00
	<hr/>
	\$ 250.00

Respectfully submitted,

DAVID L. BODFISH,

Superintendent of Graves.

## Report of Assessors

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To the Honorable Board of Selectmen and Citizens of the Town of Palmer, the Board of Assessors respectfully submit the following report for the year ending December 31, 1934:

Town Appropriations	\$383,030.95
Maturing Debt & Interest	24,350.00
Old Age Assistance Abatements on 1931 Levy	169.00
Old Age Assistance Abatements on 1932 Levy	112.00
State Tax	15,700.00
State Parks and Reservations	109.98
State Audit	357.65
Civil War Veterans	127.50
County Tax	14,781.91
Overlay (of current year)	7,589.62
	<hr/>
Total	\$446,328.61

### Estimated Receipts

Income Tax	\$ 38,628.43
Corporation Tax	18,962.95
Bank Tax	243.21
Motor Vehicle Excise	7,000.00
Licenses	5,000.00
Fines	2,000.00

Federal Relief	3,554.45
General Government	100.00
Protection of Persons and Property	1,048.00
Health and Sanitation	500.00
Highways	500.00
Charities	15,000.00
Old Age Assistance	1,000.00
Schools	5,000.00
Cemeteries	1,000.00
Interest on Taxes and Assessments	4,000.00
Reimbursements State owned lands	125.02
Interest on Thompson Fund	30.90
Interest on Merrick Fund	27.63

Total Estimated Receipts	\$103,720.59
Appropriation Transfers	23,569.20
Available Funds	20,000.00

Total Deductions	\$147,289.79
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Net amount to be raised by taxation	\$299,038.82
Less 2669 Polls @ \$2.00 each	5,338.00

Total Amount to be raised by taxation on property:	\$293,700.82
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#### Assessed Valuation of 1934:

Personal Estate	\$2,097,999.00
Buildings, excluding land	4,398,198.00
Land, excluding buildings	1,662,159.00
Total Valuation	\$8,158,356.00

Tax Rate            \$36.00 Per M

Number of persons, partnerships and corporations assessed on Real Estate	1572
Number of persons, partnerships and corporations assessed on Personal Property	900
Number of horses assessed	115
Number of cows assessed	736
Number of sheep assessed	4
Number of neat cattle assessed	195
Number of swine assessed	29
Number of fowl assessed	3755
Number of dwelling houses assessed	1500

### TAXES ON MOTOR VEHICLES

	No.	Valuation	Tax
No. of Motor Vehicles assessed from January 1st to January 31st	704	\$124,070.00	\$ 4,047.60
No. of Motor Vehicles assessed from February 1st to September 1st	886	\$197,590.00	\$ 5,094.63
No. of Motor Vehicles assessed from September 1st to November 1st	180	\$ 53,480.00	\$ 714.35
No. of Motor Vehicles assessed from November 1st to December 31st	44	\$ 14,540.00	\$ 116.28
	1814	\$389,680.00	\$ 9,972.86

Tax Rate           \$32.14

Abatements granted on 1930 Motor Vehicle Excise Tax	\$ 2.00
Abatements granted on 1931 Motor Vehicle Excise Tax	\$332.60
Abatements granted on 1933 Motor Vehicle Excise Tax	\$126.69
Abatements granted on 1934 Motor Motor Vehicle Excise Tax	\$438.51
Abatements granted on 1930 Tax Levy	
Poll Tax	\$ 2.00
Personal	\$170.41
Real Estate	\$ 53.04
Abatements granted on 1931 Tax Levy	
Poll Tax	\$236.00
Personal	\$398.18
Real Estate	\$ 74.25
Old Age Assistance	\$169.00
Abatements granted on 1932 Tax Levy	
Poll Tax	\$ 96.00
Old Age Assistance	\$112.00
Abatements granted on 1933 Tax Levy	
Real Estate	\$649.60
Abatements granted on 1934 Tax Levy	
Personal	\$201.96
Real Estate	\$223.20

DANIEL V. FOGARTY  
TIMOTHY J. SULLIVAN  
OSCAR F. BRESSETTE

Board of Assessors

## Report of The Board of Public Welfare

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To the Honorable Board of Selectmen,  
and the Citizens of Palmer:

The annual report of the Board of Public Welfare for the year 1934 is hereby respectfully submitted.

In comparison with the previous year the net cost has been reduced nearly one-half:

Actual net cost for 1933,	\$40,257.68
Actual net cost for 1934,	21,127.13

This reduction was due primarily to the increased activities of local industries, and to the co-operation of the E. R. A. in employing persons who would otherwise depend on Welfare aid for support.

The increased cost at the Town Infirmary is due to the following:

Our entire herd of cows was condemned by the State tuberculin test, as a result of which we were without any revenue for milk during an entire month; also a reduced revenue for six months following, only a portion of the original herd being replaced.

Repairs and equipment for cow stable to conform to regulations of the State Board of Health.

Loss of one horse, necessitating the purchase of another.

Lack of Welfare workers at the Infirmary, necessitating extra cost for labor. Also a material reduction in the amount of wood sold—from \$2330 in 1933 to \$916 in 1934.

However, we submit that the net cost of the Infirmary compares favorably with the years previous to the depression.

We have requested an appropriation of \$500 for material for the much-needed repairs and painting at the Infirmary, provided the E. R. A. supplies the labor.

Aided in this town	No. of	No. of	
Account of:	Cases	Persons	Amount
Town Infirmary			\$ 6263.55
In Homes, Private Families, and Institutions	108	519	15847.02
Mothers Aid	5	27	736.37
By Other Cities and Towns	28	93	5831.52
For Other Cities and Towns	24	80	1675.28
For State	22	86	3163.44

Amount expended on last item, and one-third of amount expended on Mothers Aid will be reimbursed by the State.

Amount expended on persons settled in other cities and towns, will be reimbursed by said cities and towns.

## RECEIPTS

### Appropriations :

General Administration	\$34,000.00
Salaries of Board	540.00
Town Physician	225.00
Clerical Work	990.00
	<hr/>
	\$35,755.00

### Town Infirmary :

Sale of Milk	\$ 1,130.06
Stock	952.50
Produce	182.70
Wood	916.00
Equipment	5.00
Board	378.00
Rent of Land	25.00
	<hr/>
	\$ 3,589.26

### Reimbursements :

Cities and Towns	\$ 2,691.77
State	6,788.01
Individuals	336.65
	<hr/>
	\$ 9,816.43

Refund :	\$ 160.65
	<hr/>
	\$ 160.65

Total Receipts	<hr/> \$49,321.34
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Abatements on Bills rendered in 1931/1934,	\$433.68
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## PAYMENTS

### Salaries:

Board of Public Welfare	\$ 540.00
Town Physician	225.00
Clerical Work	990.00

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\$ 1,755.00

### Administration Expenses:

Transportation	\$ 237.21
Postage and Supplies	119.99
Telephones	87.09
Transients	1.75
F. E. R. A. Supplies and Trans.	197.43

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\$ 643.47

### Town Infirmary:

Warden and Matron	\$ 1,500.00
Fuel	260.25
Insurance	73.27
Provisions	1,091.86
Grain	640.24
Clothing	41.10
Labor	803.50
Telephone	39.64
Light	89.24
Seed and Fertilizer	287.16
Medical and Medicine	68.43
Equipment	291.68
Repairs	150.57
Veterinary	29.00
Live Stock	775.50
Transportation	72.90
Boiler Inspection	5.00
Spray	11.25

Papers	12.36
Sawdust	9.00
Cattle Appraiser	10.00
Sundry items	1.60
	<hr/>
	\$ 6,263.55

## Outside Poor:

Cash	\$ 1,803.19
Rent	2,957.15
Provisions	9,794.12
Light and Fuel	1,502.66
Medical Aid in Homes	931.35
Medical Aid in Private Hospitals	1,575.79
Medical Aid in City Hospitals	383.00
Medical Aid in State Hospital	5.00
Clothing	614.01
Board, Private Families	807.50
Board Institutions	1,910.14
Transportation	108.50
Water Rent	12.00
Household Necessities	5.50
Burial	5.00
For Other Cities and Towns	1,675.28
For State	3,163.44
	<hr/>
	\$ 27,253.63
	<hr/>
Total Expenses	\$ 35,915.65

## NET COST OF CHARITIES

Total Expenses	\$ 35,915.65
Less Receipts of Town Infirmary	\$ 3,589.26
Less Reimbursements	9,816.43

Less Refunds	160.65	
Less Outstanding Bills	8,569.47	
		<hr/>
		\$ 22,135.81
		<hr/>
		\$ 13,779.84
Plus Outstanding Bills for previous years	\$ 3,702.71	
Plus Reimbursements for 1931/1933	6,277.00	
		<hr/>
		\$ 9,979.71
		<hr/>
Net Cost		\$ 23,759.55
Unpaid Bills for 1934	\$ 184.68	
Unpaid Bills for 1933 paid in 1934	2,817.10	
Actual Net Cost for 1934		\$ 21,127.13

### NET COST OF TOWN INFIRMARY

Total Expenses for 1934		\$ 6,263.55
Less Receipts	\$ 3,589.26	
Less Outstanding Bills	438.05	
Less Refunds	4.65	
		<hr/>
		\$ 4,031.96
		<hr/>
		\$ 2,231.59
Plus Receipts on 1933 Account		316.97
		<hr/>
Net Cost for 1934		\$ 2,548.56

## REPORT OF WARDEN TO BOARD OF PUBLIC WELFARE

### Receipts:

Milk	\$ 1,130.06
Stock	952.50
Produce	182.70
Wood	916.00
Equipment	5.00
Board	378.00
Rent of Land	25.00

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\$ 3,589.26

### Disbursements:

Paid Town Treasurer	\$ 3,207.26
Balance paid direct to Town Treasurer	382.00

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\$ 3,589.26

### BILLS RECEIVABLE

For Milk	\$ 34.05
For Wood	5.00
For Board	399.00

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\$ 438.05

### INVENTORY

Furniture and Tableware	\$ 600.00
Food and Supplies	100.00
Live Stock	1,065.00
Hay, Grain and Ensilage	3,310.00
Farm Implements	850.00
Wood, Coal and Lumber	600.00

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\$ 6,525.00

Number of Inmates registered during year	13
Largest number at one time	11
Transients	3
Number of Inmates at present	10

Respectfully submitted,

MAURICE F. LAWLOR, Warden  
NORA D. LAWLOR, Matron

The Board recommends the following appropriations for its use during the year 1935:

Support of Poor	\$32,000.00
Clerical Work	1,300.00
Salaries of Board	600.00
Physician	500.00
Boiler for Town Infirmary	1,300.00
Painting and Repairing Infirmary Buildings	500.00

LOUIS E. CHANDLER, Chairman  
THOMAS W. MANSFIELD, Secretary  
GEORGE E. CALLAHAN

Board of Public Welfare

## BUREAU OF OLD AGE ASSISTANCE

	No. Aided	Amount
Town Cases	20	\$4,459.50
For Other Towns	1	4.29
For State	1	240.00
By Other Towns	3	429.90

The State reimburses one-third on all settled cases, and the full amount on all unsettled cases.

Number of applications received during 1934	9
Number of applications rejected during 1934	4
Number of cases closed during 1934	2
Number of active cases December 31, 1934	23

### RECEIPTS

Appropriation	\$ 6,000.00	
	<hr/>	\$ 6,000.00
Reimbursements:		
Cities and Towns	\$ 161.31	
State	1,659.88	
	<hr/>	\$ 1,821.19
Refund	\$ 4.00	
	<hr/>	\$ 4.00
Total Receipts		<hr/> \$ 7,825.19

# PAYMENTS

## Town Cases:

Cash	\$ 2,906.33
Board	1,168.26
Fuel	10.00
Clothing	2.73
Medical	99.75
Medicine	164.43
Burial	108.00

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\$ 4,459.50

## For Other Towns:

Cash	\$ 4.29
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\$ 4.29

## State Cases:

Cash	\$ 240.00
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\$ 240.00

## By Other Towns:

Cash	\$ 428.90
Medicine	1.00

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\$ 429.90

## Salaries:

Bureau of Old Age Assistance	\$ 200.00
Clerical Work	365.00

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\$ 565.00

Total Expenses

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\$ 5,698.69

# NET COST OF OLD AGE ASSISTANCE

Total Expenses		\$ 5,698.69
Less Reimbursements	\$ 1,821.19	
Less Refund	4.00	
Less Outstanding Bills	1.46	
	<hr/>	\$ 1,826.65
Net Cost		\$3,872.04
Overlay		\$ 305.31

The Bureau recommends an appropriation of \$6,500 for 1935.

LOUIS E. CHANDLER, Chairman  
 THOMAS W. MANSFIELD, Clerk  
 GEORGE E. CALLAHAN

# Treasurer's Report

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## RECEIPTS

Balance on hand January 1, 1934	\$ 62,072.75
Anticipation of Revenue Loans	\$325,000.00

John T. Brown, Tax Collector:

Taxes	1930	68.84
Interest	1930	11.26
Taxes	1931	2,133.46
Interest	1931	312.32
Taxes	1932	25,136.79
Interest	1932	2,514.51
Taxes	1933	45,119.03
Interest	1933	1,777.27
Taxes	1934	229,394.71
Interest	1934	107.47
Redemption of Tax Titles		3,552.32

Commonwealth of Massachusetts:

Taxes, Reimbursements,	
Refunds, etc.	67,570.16
Federal Emergency Relief	
Fund	3,554.45
Chapter 90, Thorndike	
Road (1933 Account)	2,412.38
Chapter 90, Park Street	
Account	10,974.10

Chapter 90, Thorndike Street Account	5,624.33	
County of Hampden:		
Chapter 90, Thorndike Road (1933 Account)	800.00	
Chapter 90, Park Street Account	5,445.60	
Chapter 90, Thorndike Street Account	5,624.33	
All Other Sources	25,177.70	
		<hr/>
		762,311.03
		<hr/>
		\$824,383.78

### DISBURSEMENTS

Paid out on Selectmen's Warrants	\$745,564.97	
Balance on hand December 31, 1934	78,818.81	
		<hr/>
		\$824,383.78

ROBERT L. McDONALD

Town Treasurer.

## State Auditor's Report

---

August 11, 1934

To the Board of Selectmen  
Mr. Ludwik Marhelewicz, Chairman  
Palmer, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Palmer for the period from June 26, 1932 to May 30, 1934, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL

Director of Accounts

---

Mr. Theodore N. Waddell  
Director of Accounts  
Department of Corporations and Taxation  
State House, Boston

Sir:

As directed by you I have made an audit of the books and accounts of the town of Palmer for the period from

June 26, 1932, the date of the previous audit, to May 30, 1934, and submit the following report thereon:

The financial transactions as recorded on the books of the various departments receiving or disbursing money for the town were examined and checked in detail.

The receipts from licenses issued by the board of selectmen were checked with the records of licenses granted and with the treasurer's and bookkeeper's records.

The books and accounts of the town bookkeeper were examined and checked in detail. The receipts as recorded were compared with the treasurer's cash book and with the records of the several departments collecting money for the town, while the payments were checked with the selectmen's warrants and with the treasurer's cash book. The appropriation ledger was checked with the available town meeting records of appropriations voted, and the departmental accounts receivable were compared with the records of the departments in which the transactions originated. The ledger was analyzed, a trial balance was taken off, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on May 30, 1934.

The books and accounts of the town treasurer were examined and checked. The recorded receipts were checked with the records of the departments collecting money for the town and with the other sources from which money was paid into the town treasury, while the payments were compared with the warrants approved by the selectmen authorizing the treasurer to disburse town funds. The cash book was footed for the period of the audit, the bank account was reconciled with a statement furnished by the bank of deposit and the cash on hand was verified by an actual count.

The receipts of Federal Emergency Relief Funds were checked with the state treasurer's record of payments to the town and the disbursements from these funds were compared with approved pay-rolls and cancelled checks on file.

The payments of debt and interest which matured during the period covered by the audit were checked with the records of debt due and with the cancelled notes and bonds on file.

The savings bank books representing the investment of funds held in trust by the town were examined and checked. The income was proved and the payments were compared with the treasurer's and bookkeeper's records.

The books and accounts of the tax collector were examined and checked in detail. The taxes outstanding at the time of the previous examination were audited, and all subsequent commitment lists of town and district taxes were proved with the warrants given by the assessors for their collection. The recorded collections were checked with the commitment books and with the town and district treasurer's accounts, the abatements were compared with the assessors' records of abatements granted, and the outstanding accounts were listed and proved with the bookkeeper's ledger accounts.

Verification of the outstanding accounts was made by mailing notices to all persons whose names appeared on the books as owing money to the town. Several replies received from persons who made claim that their taxes were paid and not credited on the collector's books, are being investigated, and if proof of payment is submitted by the tax-payers, the amount of taxes will be charged to the collector.

The tax title deeds representing liens on real estate

taken by the town for the non-payment of taxes were examined and checked with the collector's and treasurer's accounts. The tax title register was written up and the bookkeeper's ledger account of tax titles held by the town was adjusted.

The town clerk's record of receipts for dog licenses and sporting licenses was checked with the record of licenses issued and the payments to the town treasurer, county treasurer, and to the Division of Fisheries and Game were verified. The bank account was reconciled with a statement furnished by the bank and the cash on hand was proved by actual count.

The computation of the tax rate by the assessors was checked and it was noted that due to the fact that the town clerk did not report appropriations from available funds to the assessors, they did not consider the appropriations in the determination of the tax rate. In this connection, attention is called to Section 23, Chapter 59, General Laws, which requires that the assessors raise all sums appropriated since the last preceding annual tax assessment, and which also provides that deductions on account of appropriations voted from available funds in the treasury may be made by the assessors only upon the approval of the Commissioner of Corporations and Taxation. All appropriations voted by the Town, whether they are to be raised by taxation or transferred from available funds in the treasury, should, therefore, be certified by the town clerk to the assessors, as required by Section 15-A, Chapter 41, General Laws.

The surety bonds of the town treasurer and town clerk were examined and found to be in proper form.

The surety bond of the collector for 1933 was examined and found to be in proper form. The collector has not yet secured a surety bond for 1934, and the assessors

have been unable to commit to him any 1934 taxes for collection.

It was noted that the workmen's compensation insurance policies carried by the town include protection for employees other than workmen, laborers and mechanics, contrary to Sections 68 to 75, Chapter 152, General Laws.

It was also noted that the premiums are being paid for insurance covering property damage that may be caused by motor vehicles owned by the town. Attention in this connection is called to Clause 1, Section 5, Chapter 40, General Laws, as amended, which provides that public funds may be expended:

"To pay a proper charge of an insurance company for acting as surety on the official bond of any town officer, or to pay a proper charge for effecting insurance providing indemnity for or protection to any officer or employee of the town against loss by reason of his liability to pay damages to others for bodily injuries, including death at any time resulting therefrom, caused by the operation, within the scope of his official duties or employment of motor or other vehicles owned by the town, to an amount not exceeding five thousand dollars on account of injury to or death of one person."

The license commissioner's records of licenses granted were checked with the receipts for licenses and with the treasurer's record of receipts.

The receipts of the sealer of weights and measures were checked with the record of charges, the payments to the treasurer were verified, and the cash on hand on July 6, 1934 was proved by an actual count. Receipts by the sealer of weights and measures should be paid into

the town treasury monthly, as required by Section 34, Chapter 98, General Laws.

The receipts from licenses issued by the board of health were checked with the record of licenses granted and the payments to the treasurer were verified.

The accounts of the health, sewer, highway, public welfare, soldiers' relief, and school departments were examined. The records of bills sent out for collection were checked, the recorded collections and abatements were checked with the bookkeeper's and treasurer's accounts, and the outstanding accounts were listed and proved.

The accounts of the cemetery commissioners were examined and checked. The recorded charges were checked, the collections were compared with the payments to the treasurer, the outstanding accounts were listed and proved, and the cash balance was proved by a reconciliation of the bank account with a statement received from the bank and by an actual count of cash in the office.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, together with the tables showing the trust fund transactions.

From the co-operation received from the several town officials while engaged in making the audit, I wish on behalf of my assistants and for myself to express appreciation.

Respectfully submitted,

HERMAN B. DINE

Assistant Director of Accounts

# TOWN OF PALMER

Balance Sheet — May 30, 1934

## GENERAL ACCOUNTS

Assets		Liabilities and Reserves	
Cash:		Temporary Loans:	
In Banks and Office		In Anticipation of Revenue,	
Accounts Receivable:		Special State Tax, Old Age	
Taxes:		Assistance 1933	
Levy of 1930	\$ 262.61	Fire District Tax Title Redemp-	
Levy of 1931	1,561.38	tions to be Paid to Fire District	
Levy of 1932	22,869.32	Treasurers:	
Levy of 1933	52,307.40	Fire District No. 1	
		Fire District No. 2	
		77,000.71	
Old Age Assistance Taxes:		Appropriation Balances	
Levy of 1931	\$ 19.00	Reserve Fund—Overlay Surplus	
Levy of 1932	190.00	Overlays—Reserved for Abatements:	
Levy of 1933	226.00	Levy of 1930	
		Levy of 1931	
Motor Vehicle Excise Taxes:		Levy of 1932	
Levy of 1930	\$ 43.40	Levy of 1933	
Levy of 1931	281.72		
Levy of 1932	397.48		
Levy of 1933	961.91		
		10,198.66	
		1,684.51	
		\$150,000.00	
		23.00	
		61.32	
		209,792.29	
		8,398.70	

# Special Assessments:

Sidewalks and Curbing

Tax Titles

Departmental:

Health

Highways

Public Welfare

Schools

Miscellaneous

Cemetery

\$ 6.00

97.02

4,532.32

9.00

190.70

1,039.63

1,645.27

6,189.49

\$1,684.51

1,645.27

5,838.65

350.84

5,874.67

15,393.94

97,907.54

Revenue 1934

\$361,541.22

Least estimated

receipts collected 36,239.08

5,874.67

Overdrawn Accounts:

Abatements of Old Age

Assistance Taxes \$ 167.00

Highways—Forest

Lake Road

1,272.65

1,439.65

\$491,775.45

Revenue Available When Collected:

Motor Vehicle

Excise Tax

Special Assessments

Town Tax Titles

Fire District

Tax Title

Departmental

Surplus revenue

### DEBT ACCOUNTS

Net Funded or Fixed Debt	\$138,500.00	East Main Street Loan	\$ 8,000.00
		School Loan—Acts of 1920	87,000.00
		New High School Loan	5,000.00
		Wire Mill District School Loan	26,000.00
		Bondsville Grammar School Loan	11,000.00
		Cemetery Land Purchase Loan	1,500.00
	<hr/> \$138,500.00		<hr/> \$138,500.00

54

### TRUST ACCOUNTS

Trust Funds, Cash and Securities	\$32,978.25	Merrick Fund	\$ 850.00
		Thompson Fund	951.28
		Cemetery Perpetual Care Funds	31,176.97
	<hr/> \$ 32,978.25		<hr/> \$ 32,978.25

## Report of the Young Men's Library Association

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To the Members of the Young Men's Library Association:

I submit herewith my report as Librarian for the year 1934.

The circulation for the year was as follows:—

Main Library	38,975
Three Rivers Branch	10,341
Thorndike Branch	5,131
Bondsville Branch	12,358
	<hr/>
Total	66,805

This shows a slight decrease from 1933, which is undoubtedly due to greater employment in the industries of the Town and in other ways, for library circulation increases as employment decreases, and drops as employment becomes greater.

A total of 416 new books has been purchased during the year. Believing that the Library should serve the greatest number of people possible, these purchases have been confined to fiction and books for children, the demand for the latter having greatly increased. This policy will be followed through the present year, when it is hoped to be able to make still further book purchases.

LOUIS E. CHANDLER, Librarian.

**REPORT OF**  
**FRANK S. KEITH, TREASURER**  
**YOUNG MEN'S LIBRARY ASSOCIATION**  
**1934**

Balance, January 1, 1934	\$ 52.72	
Received from Fines	94.06	
Received from Town	3,500.00	
	<hr/>	\$3,646.78
<b>Paid:</b>		
Salaries	\$2,292.00	
Books and Magazines	763.38	
Light, Telephone and Supplies	254.34	
Repairs	31.55	
Fuel	300.28	
Sundries	4.30	
Balance, January 1, 1935	.93	
	<hr/>	\$3,646.78

FRANK S. KEITH, Treasurer

# Report of

## Sealer of Weights and Measures

To the Honorable Board of selectmen:  
Palmer, Massachusetts

This Department has Adjusted, Sealed and Condemned the following:

	Adj't	Sealed	Cond'm'd
Platform Scales over 5000 lbs.	2	6	
Platform Scales under 5000 lbs.	14	50	1
Counter Scales over 100 lbs.		2	
Counter Scales under 100 lbs.	10	41	
Beam Scales over 100 lbs.		7	
Beam Scales under 100 lbs.	1	2	
Spring Scales over 100 lbs.	1	6	
Spring Scales under 100 lbs.	14	50	1
Computing Scales over 100 lbs.		1	
Computing Scales under 100 lbs.	11	52	2
Personal Weighing Scales		16	1
Prescription Scales		1	
Avoirdupois Weights		326	
Apothecary Weights		28	6
Metric Weights		11	
Vehicle Tanks		2	
Liquid Measures		46	
Oil Jars		185	
Gasoline Measuring Pumps		67	
Gasoline Measuring Meters	1	50	1
Kerosene Measuring Pumps		21	

Oil Measuring Pumps		2
Quantity Measures on Pumps	53	320
Yard Sticks		10

### Reweighings

	Number	Correct	Under	Over
Bread	119	83	13	23
Butter	61	45	5	11
Charcoal (in paper bags)	10	5		5
Coal (in paper bags)	10	10		
Confectionery	6	4	1	1
Dry Commodities	49	29	3	17
Flour	42	23	5	14
Fruits and Vegetables	20	11	2	7
Ice	5			5
Meats and Provisions	10	9		1

### Inspections

Clinical Thermometers	26
Coal Certificate	1
Pedlers Licenses	6
Pedlers Scales	4
Special Scales	4

### Totals

Adjusted	107
Sealed	1312
Condemned	12
Reweighings	332
Number Correct	219
Number Under	29
Number Over	84
Inspections	41
Receipts of Office, Paid Treasurer	\$136.98

LOUIS LEVEILLEE,

Sealer of Weights and Measures.

January 4, 1935

Clark, Wilson	Ruggles Street, Three Rivers
Cordiali, Candido	Main Street, Palmer
Coto, Edmund A.	Springfield Street, Three Rivers
Coughlin, Dennis F.	Strong Street, Palmer
Dean, Louis H.	Converse Street, Palmer
Ditto, Peter	North Main Street, Palmer
Doherty, Charles B.	Pine Street, Palmer
Donohue, Michael	Crawford Street, Bondsville
Ducharme, Moses	Ware Road, Thorndike
Eldridge, Everett W.	Converse Street, Palmer
Farrelly, Michael J.	North Main Street, Palmer
Fitch, Wilfred H.	Central Street, Palmer
Forsman, Henning	Palmer Road, Bondsville
Fortune, George M.	Gay Avenue, Thorndike
Fosket, Mahlon	Barker Street, Three Rivers
Fournier, Victor	Maple Terrace, Three Rivers
French, M. Scott	Park Street, Palmer
Frydryk, Wojciech	Belchertown Road, Three Rivers
Gale, William H.	Central Street, Palmer
Garvey, Michael J.	Pleasant Street, Palmer
Gay, Ernest, Sr.	Gay Avenue, Thorndike
Gay, George S.	Baptist Hill, Three Rivers
Graveline, Joseph P. .	Pleasant Street, Three Rivers
Grohofski, Karol	South Main Street, Palmer
Grzywna, Stanislaw	Main Street, Three Rivers
Harrington, Daniel W.	South Main Street, Palmer
Henrichon, Leon	Springfield Street, Three Rivers
Hodson, Frederick J.	Converse Street, Palmer
Jamieson, Samuel	Kelley Street, Three Rivers
Johnson, Thorwald N.	Palmer Center, Thorndike
Jones, Francis L.	Central Street, Palmer
Kargul, Francis	High Street, Thorndike
Kenworthy, Charles F.	North Main Street, Palmer
Kolbusz, Joseph	North Street, Three Rivers
Kos, Stanislaw	High Street, Bondsville
Kulis, William	Palmer Road, Three Rivers
Labuz, Frank	North Main Street, Palmer

Lafarr, Louis  
 Lamb, Frank  
 Langelier, Charles I. A.  
 Lasota, Lawrence  
 Lebida, Joseph J.  
 Lejman, Frank  
 Lennon, Frank W.  
 Les, Joseph J.  
 Lewis, Kenneth  
 Lynch, John  
 Marcinek, John  
 Marsh, Charles N.  
 Matrow, William  
 Matera, Joseph  
 Matera, Wincenty  
 Mazur, John  
 McKenzie, John K.  
 McTigue, Phillip  
 Meader, Harold  
 Melberg, Carl F.  
 Midura, Stanley  
 Moon, John  
 Moriarty, Maurice J.  
 Motyka, George  
 O'Dell, James  
 Ouimette, Edward  
 Phaneuf, Walter J.  
 Poitras, Alcide  
 Poitras, Joseph  
 Potvin, Leo  
 Reed, Henry  
 Romaniak, Stanley  
 Rourke, William J.  
 Rusek, Edward  
 Russo, Joseph M.  
 Senecal, Henry  
 Seipel, Joseph

Gay Avenue, Thorndike  
 Pine Street, Bondsville  
 Pleasant Street, Bondsville  
 Main Street, Thorndike  
 Church Street, Thorndike  
 Main Street, Thorndike  
 South Street, Three Rivers  
 Palmer Road, Three Rivers  
 Kelley Street, Three Rivers  
 Crawford Street, Bondsville  
 High Street, Thorndike  
 Park Street, Palmer  
 South Main Street, Palmer  
 Mooers Avenue, Thorndike  
 High Street, Thorndike  
 High Street, Palmer  
 Pine Avenue, Thorndike  
 Main Street, Thorndike  
 Pine Street, Palmer  
 Park Street, Palmer  
 Thorndike Road, Bondsville  
 Knox Street, Palmer  
 High Street, Bondsville  
 Main Street, Three Rivers  
 South Main Street, Bondsville  
 Ruggles Street, Three Rivers  
 South Main Street, Palmer  
 Palmer Street, Three Rivers  
 Main Street, Three Rivers  
 Bourne Street, Three Rivers  
 Gay Avenue, Thorndike  
 Oak Street, Three Rivers  
 Maple Street, Palmer  
 State Street, Bondsville  
 Fox Street, Palmer  
 Bourne Street, Three Rivers  
 Thorndike Road, Palmer

Shearer, Purlin M., Jr.	North Main Street, Palmer
Sird, Louis D.	Spring Street, Bondsville
St. Amant, Joseph,	Main Street, Thorndike
Stickler, John	High Street, Bondsville
Strzemieniski, Joseph	Harvey Avenue, Thorndike
Swain, Robert A.	Oak Street, Three Rivers
Thomas, Francis	Park Street, Palmer
Walder, Albert	Crawford Street, Bondsville
Wallace, Thomas C.	Church Street, Thorndike
Wielkiewicz, Thomas	Belchertown Road, Three Rivers
Winer, Joseph	Main Street, Three Rivers
Wlodyka, Maryan	High Street, Thorndike
Ylewicz, Antoni	Shaw Street, Palmer

LUDWIK MARHELEWICZ

DAVID B. SMITH

DANIEL J. DUNN

Board of Selectmen

## Report of Board of Selectmen

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The Selectmen respectfully submit the following report:

The Board organized with the choice of Ludwik Marhelewicz as Chairman and David B. Smith as Secretary.

The following appointments were made: Ernest E. Hobson, Town Counsel; Harriette Paine, bookkeeper; Ralph E. Canning, Burial Agent; David L. Bodfish, Superintendent of Graves; M. Scott French, Chief Engineer; Michael H. Davitt, Inspector of Animals; Henry Ruckley, Superintendent of Streets, and Robert L. McDonald, Clerk of highway matters.

The Board has given careful attention to all matters which have arisen during the year and has attempted to handle the affairs of the town with efficiency and economy.

The various matters of highway construction and repair which the town specifically voted at the last annual and special meetings have been taken care of. The new Park Street has been completed.

The improved road in Thorndike Street and the Thorndike Road, in which the County and State shared, has been practically completed. It is estimated that about \$4000 is necessary to complete the work and your Board has been informed that the County and State will not

make any further contribution. Therefore it will be necessary for the town to complete the work itself and \$4000 is recommended for this purpose.

The Board has arranged with the Department of Public Works and the Commissioners of Hampden County to assist in the construction of a new highway in the Palmer-Bondsville Road from State Street in Bondsville to Shearers Corner. It is estimated that the cost will be \$50,000. The County has agreed to contribute \$15,000 and the State \$20,000, leaving a balance of \$15,000 for the town to contribute.

The Board has also arranged with the State and County officials to assist in the construction of a new bridge at or near the site of the present Whipple Crossing Bridge at an estimated cost of \$10,000. The State has agreed to contribute \$4,000 and the County \$3,000, leaving a balance of \$3,000 for the town to contribute.

We feel that it is for the best interests of the town to appropriate the sums required for these two purposes and thus secure helpful assistance from the State and County in carrying out the projects.

During the year the Board has been active in securing C. W. A. and E. R. A. projects and has had the valuable assistance and cooperation of the local administrators, David L. Bodfish and Henry W. Holbrook. Among the projects carried on during the year have been the following:

Grading and graveling Holbrook Street in the Depot Village,

Painting School buildings in the town,  
Improvements to Oak Knoll Cemetery,  
Graveling roads,  
Preparation of valuation maps for use of assessors,

Cement sidewalks on Spring Street, Depot Village, and at Four Corners.

Construction of water hole, Palmer Center,  
Shingling and painting town house,  
Carrying on of playgrounds under proper instruction,  
Sewing projects,  
Preparation and distribution of food,  
Compiling high school records,

Construction of sewers in Ruggles Street, South Street and Pleasant Street, Three Rivers, South Main Street in the Depot Village, storm sewer in Thorndike Street in the Depot Village,

Gypsy moth suppression.

Due to the change in the state laws relative to the assessment and collection of taxes, effective January 1st of this year, the assessors will complete their work and make their levy probably late in April or early in May, several months earlier than in former years. It will be impossible for the town to raise and appropriate any money for current expenses after the tax levy is made. Therefore the Board suggests that a larger reserve fund than usual be appropriated to take care of unforeseen and emergency matters.

During the year the Selectmen have co-operated with residents of the town who found it difficult to pay their taxes by giving them employment upon the highways with the understanding that the wages earned by them would be applied to the payment of taxes. In all 84 persons were given employment under these conditions and over \$2100 was earned by them and applied to the payment of their taxes.

Recommendations for appropriations for 1935 are not published herewith in order to save the expense of

publication, but they have been filed with the finance committee.

The Board desires to express its appreciation of all officials of the town and others who have co-operated with them in the work of the year.

The report of the Town Bookkeeper, which follows, is made a part of the Selectmen's Report.

Respectfully submitted,

LUDWIK MARHELEWICZ

DAVID B. SMITH

DANIEL J. DUNN

# Report of Town Bookkeeper

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To the Honorable Board of Selectmen,  
Palmer, Massachusetts  
Gentlemen:

I hereby submit my report of receipts and expenditures of the town for the fiscal year ending December 31, 1934.

## RECEIPTS

### Taxes for Current Year

Poll	\$ 4,416.00
Personal	66,356.76
Real Estate	150,836.12
Excise	6,493.89
	<hr/>
	\$228,102.77

### Taxes for Previous Years

Poll	\$ 1,343.00
Personal	5,612.34
Real Estate	61,771.98
Excise	4,360.74
Old Age Assistance	673.67
	<hr/>
	\$ 73,761.73

**Tax Titles Reedemed**

Amount of Redemptions	\$ 3,552.32
	<hr/>
	\$ 3,552.32

**Taxes from State**

Corporation Tax—Business	\$ 16,102.14
Corporation Tax—	
Telephone and Railroad	381.05
Corporation Tax—	
Electric Light and Water Co.	1,963.81
Income Tax	15,429.63
Income Tax State Valuation	8,635.00
Income Tax Education	12,407.00
National Bank Tax	278.29
Trust Company Tax	18.06
	<hr/>
	\$ 55,214.98

**Sundry Licenses and Permits**

Junk	\$ 81.00
Pedlers	210.00
Sunday	100.00
Firearms	1.00
Pool, Billiard and Bowling	58.00
Agents and Garage	22.00
Auctioneers	6.00
Transient Vendor	15.00
Motor Vehicle Junk	2.00
Common Victualers	78.00
Innholders	40.00
	<hr/>
	\$ 613.00

### Wine and Malt Beverage Licenses

Innholders	\$ 818.75	
Common Victualers	1,963.45	
Club	100.00	
Roadside Stand	125.06	
Druggists	250.00	
Beer	96.85	
Package	606.25	
One Day	9.00	
	<hr/>	\$ 3,969.36

### Fines and Forfeits

Court Fines	\$ 1,745.81	
	<hr/>	\$1,745.81

### Grants and Gifts

Dog Licenses	\$ 1,456.80	
	<hr/>	\$ 1,456.80

### General Government

Town House	\$ 28.00	
Federal Emergency Relief Fund	3,554.45	
	<hr/>	\$ 3,582.45

### Protection of Persons and Property

Sealing of Weights and Measures	\$ 254.24	
Fighting Forest Fires	67.90	
Sale of Fire Engine House	1.00	
	<hr/>	\$ 323.14

### Health Department

Reimbursement from State	
For care of Tubercular	
Patients at Hospital	\$756.70

#### Licenses:

Milk and Oleomargarine	\$ 59.50
Innholders	10.00
Bottling	15.00
Pasteurization	10.00
Alcohol	24.00
Undertakers	6.00

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\$ 881.20

### Highways

Sewer Permits	\$ 175.00
Bridge Repairs	19.67
Gravel	8.00
Sidewalk and Curbing	40.00

---

\$ 242.67

#### Construction on Thorndike Road

##### 1933 Account

State	\$ 2,412.38
County	800.00

#### Construction on Thorndike Road

##### 1934 Account

State	5,624.33
County	5,624.33

#### Construction on Park Street

##### Account

State	10,974.10
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County	5,445.60
Sale of Trap Rock	10.72

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\$ 30,891.46

### Public Welfare

#### Town Infirmary

Board of Inmates	\$ 21.00
Sale of Milk and Produce	1,312.76
Sale of wood	916.00
Sale of Stock	952.50
Sale of Equipment	5.00
Rent of Land	25.00

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\$ 3,232.26

#### Reimbursements

Individual	\$ 232.00
Cities and Towns	2,798.77
State	6,474.75
State (Old Age Asst.)	2,140.78

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\$ 11,646.30

### Soldier's Benefits

State Aid from State	\$ 506.50
Military Aid from State	10.00
Soldiers Relief from Other Towns	13.75

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\$ 530.25

### Education

Tuition from State	\$ 2,127.04
Tuition from Cities, Towns and individuals	3,291.66
Rent of Auditorium and Gymnasium	355.27
Sale of Supplies	25.85

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\$ 5,799.82

**Cemeteries**

Sale of Lots	\$ 158.00	
Care of Lots	1,439.50	
Opening Graves	506.00	
Grading Lots	80.40	
Foundations	172.64	
All Other	255.00	
	<hr/>	
		\$ 2,611.54

**Interest**

On Taxes	\$ 4,722.83	
On Perpetual Care Funds	1,000.00	
On Merrick Fund	27.63	
On Thompson Fund	30.90	
	<hr/>	
		\$ 5,781.36

**Municipal Indebtedness**

Temporary Loans	\$325,000.00	
	<hr/>	
		\$325.000.00

**Agency and Trust**

Cemetery Perpetual Care Funds	\$ 725.00	
	<hr/>	
		\$ 725.00

**Refunds and Transfers**

Loss of Taxes	\$ 125.02
Workmen's Compensation Insurance	842.23
Dog Licenses	900.41
Highway Department	48.60
Welfare Department	528.60
Palmer Fire District	61.16
C. W. A.	133.79

Old Age Assistance	4.00	
Election and Registration	3.00	
		<hr/>
		\$ 2,646.81
		<hr/>
Total Receipts		\$762,311.03
Cash on hand January 1, 1934		62,072.75
		<hr/>
		\$824,383.78

## PAYMENTS

### General Government

#### Selectmen's Department:

Salaries of Board	\$1440.00	
Stationery and Postage	41.04	
Printing and Advertising	201.59	
Telephones	239.15	
Expenses to Hearings	56.30	
Supplies etc.	21.12	
		\$1,999.20

#### Selectmen's Contingent Account:

Finance Committee Expenses	59.00	
Outside Fires	316.79	
Library Building	146.22	
Street Signs	24.59	
Watering Trough	6.00	
Town House	18.44	
Special Inspection Work	167.81	
Special Tree Work	142.60	
Office Furniture	127.65	
Sundry Items	30.00	

#### E. R. A. Expenses

Salary of Investigator	825.00	
Rent of Office	325.00	

Janitor	130.00
Telephone	132.12
Lights	36.80
Surveying	50.00
Travelling Expenses	231.70
Gasoline, Oil Etc.	107.09
Equipment	40.48
Sundry Items	30.35

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\$2,947.64

Auditing and Accounting:

Auditing	81.00
Accounting	1620.00

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\$1,701.00

Treasurers Department:

Salary	\$1620.00
Surety Bond	192.50
Stationery and Postage	124.81
Printing and Advertising	36.90
Tax Titles	12.00
Equipment and Supplies	104.72
Telephone	28.75
Other Expenses	20.12

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\$2,139.80

Collector's Department:

Salary	\$1296.00
Clerical	620.00
Bond	400.00
Stationary and Postage	230.71
Printing and Advertising	103.80
Telephone	35.90
Tax Titles	167.45

Insurance	45.00	
Other Expenses	28.03	
		<hr/>
		\$2,926.89
Town Clerk's Department:		
Salary	405.00	
Bond	5.00	
Clerical Work	100.00	
Dog Tags	17.79	
Stationery and Postage	33.39	
Printing and Advertising	5.67	
Supplies Etc.	26.41	
		<hr/>
		\$593.26
Assessor's Department:		
Salaries	\$2160.00	
Clerk	936.00	
Stationery and Postage	12.15	
Printing and Advertising	572.17	
Telephone	26.35	
Equipment	120.41	
Supplies Etc.	90.48	
Assessors Meetings, Conven- tion and Travelling expenses	328.04	
		<hr/>
		\$4,245.60
Law and Claim:		
Salary	540.00	
Claims	305.02	
Recording	6.10	
Postage, Etc.	3.11	
		<hr/>
		\$854.23
Election and Registration:		
Registrars	180.00	
Election Officers	829.50	

Printing	441.60
Rent	55.00
Auto Hire	14.50
Posting Warrants	49.00
Labor	29.50
Sundry Items	21.72

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\$1,620.82

License Commissioners:

Clerical Work	17.00
Printing and Postage	21.69
Transportation	53.25
Inspection	7.50
Telephone	.50

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\$99.94

Town Offices:

Rent	1500.00
Janitor	300.00
Lights	85.51

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\$1,885.51

Town House:

Janitor	20.00
Fuel	54.50
Lights	17.15
Repairs	8.00

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\$99.65

Town Dump:

Care	\$382.74
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\$382.74

Animal Inspection

\$376.36

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 \$376.36

Total for General Government

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 \$21,872.64
**Protection of Persons and Property**

## Police Department:

Chief	\$2700.00
Deputy Chief	2150.00
Day Patrol	1971.00
Extra Patrol	1971.00
Night Patrol	2463.75
Special Police	1879.80
Motorcycle Upkeep and use of Auto	151.09
Telephone	22.27
Equipment	401.43
Incidentals	124.78

---

 \$13,836.12

## Lockup:

Rent	\$1250.00
Care	240.00
Light	52.52
Telephone	33.50

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 \$1576.02

## Chief's Office:

Rent	\$240.00
Light	35.29
Telephone	44.65

---

 \$319.94

## Tree Department:

Labor	\$595.55
Equipment	35.92
Trees	155.53
Other Expenses	11.75

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 \$798.75

## Forest Fire Department:

Labor	\$676.92
Garage and Auto Hire	80.00
Telephone	34.43
Equipment and Repairs	28.17
Other Expenses	15.11

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 \$834.63

## Sealing of Weights and Measures Department:

Sealer's Salary	\$800.00
Use of Auto	100.00
Telephone	23.32
Equipment and Supplies	15.84

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 \$939.16

## Moth Department:

Labor	\$783.76
Auto Hire	209.00
Insecticides	6.53

---

 \$999.29

## Total for Protection of

Persons and Property

---

 \$19,303.91
**Health Department**

## General Administration:

Salaries of Board	\$157.50
Clerical Work	90.00

Postage and Printing	47.87	
Telephone	67.83	
Auto and Ambulance Hire	111.80	
Other Expenses	13.73	
		<hr/>
		\$488.73
Quarantine and Contagious Diseases:		
Hospitals	\$78.14	
Medicine and Medical		
Attendance	39.25	
Board and Treatment	41.41	
Clothing and Provisions	8.93	
		<hr/>
		\$167.73
Tuberculosis:		
Hampshire County Sanatorium	\$1815.40	
Rutland State Sanatorium	2266.53	
Westfield State Sanatorium	365.00	
Lakeville State Sanatorium	471.00	
		<hr/>
		\$4,917.93
Toxin Antitoxin:		
Administration	\$100.00	
		<hr/>
		\$100.00
Meat and Milk Inspection:		
Meat	\$83.20	
Milk	205.22	
		<hr/>
		\$288.42
Fumigation:		
Expenses	\$26.77	
		<hr/>
		\$26.77
District Nurse	\$1000.00	
		<hr/>
		\$1,000.00

## Vital Statistics:

Births	\$222.00
Deaths	74.75
Marriages	51.50

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 \$348.25

Total for Health Department

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 \$7,337.83

## HIGHWAY DEPARTMENT

## General Repairs:

Superintendent	\$798.86
Clerical Work	327.60
Labor	7895.42
Truck	3195.15
Equipment and Repairs	3592.36
Coal, Oil, Gasoline	1339.23
Bitumuls, Trap Rock and Gravel	2131.71
Lighting Beacons and Store	
House	140.50
Renting Land	76.00
Memorial Approach	102.13
Travelling Expenses	23.15
Telephone	101.73
Sundry Items	108.59

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 \$19,832.43

## Thorndike Road—1933:

Superintendent	\$96.82
Labor	1133.95
Trucks	163.00
Equipment and Repairs	21.60
Coal and Gasoline	62.63
Trap Rock	635.92

Road Oil	763.42
Posts, Cable and Hooks	246.47
Freight, Etc.	95.56

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\$3,219.37

Thorndike Road—1934:

Superintendent	\$537.50
Labor	12309.42
Truck	4549.77
Equipment and Repairs	2182.42
Gasoline, Coal and Oil	1313.98
Lumber, Brick, Cement and Culverts	2534.88
Trap Rock	5284.33
Other Expenses	23.00

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\$28,735.30

North Main and Thorndike Street Corner:

Superintendent	\$ 6.92
Labor	457.37
Trucks	122.50
Trap Rock, Coal and Gasoline	100.03
Other Expenses	13.18

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\$700.00

Hill, Hobbs and Harding Streets:

Labor	\$86.65
Trucks	103.75
Road Oil and Gasoline	509.49

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\$699.89

Park Street:

Superintendent	\$511.84
Labor	9779.00
Trucks	1631.26
Curbing	3961.25

Oil, Gasoline and Fuel	666.44
Trap Rock, Bitumuls, Gravel, Cement Block and Tile Etc.	7281.30
Equipment and Repairs	1592.24
Other Expenses	60.72

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\$25,484.05

Longview Road:

Labor	\$164.35
Trucks	81.50
Bitumuls and Gasoline	254.15

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\$500.00

Oiling Roads:

Labor	\$701.10
Road Oil	2249.99
Repairs and Gasoline	26.34

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\$2,977.43

Equipment:

Tractor	\$3150.00
Three Ton Truck	2800.00
Snow Plow	325.00

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\$6,275.00

General Sewers and Culverts:

Superintendent	\$55.34
Labor	1420.22
Trucks	55.00
Equipment	345.82
Pipe and Culverts	510.05
Cement, Coal and Gasoline	80.74
Sundry Items	32.78

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\$2,499.95

## South Main Street Sewer "A":

Trucks	\$184.00
Lumber	288.87
Brick, Culverts and Frames	4627.63

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\$5,100.50

## Pleasant Street Sewer "C":

Trucks	\$117.51
Tile, Brick, Pipe, Etc.	1903.34
Coal	7.25

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\$2,028.10

## South Street Sewer "C":

Truck	\$ 13.25
Brick, Tile and Pipe	1435.95
Equipment and Repairs	32.78

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\$1,481.98

## Bridges and Railings:

Labor	\$540.85
Equipment and Supplies	242.50
Planks	253.88
Cement and Gasoline	12.37

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\$1,049.60

## General Sidewalks and Curbing:

Labor	\$895.15
Trucks	32.50
Curbing	276.49
Bitumuls, Trap Rock, Etc.	252.91
Gasoline	23.04
Sundry Items	19.67

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\$1,499.76

## Sidewalk—Hill and Hobbs Streets:

Labor	\$75.00
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\$75.00

## Sidewalk—Thorndike to Four Corners:

Labor	\$4.50
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Truck	16.00
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Materials	319.74
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\$340.24

## Snow Removal:

Superintendent	\$95.13
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Labor	2026.05
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Trucks	624.78
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Equipment and Repairs	929.30
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Coal, Gasoline, Etc.	258.65
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\$3,933.91

## Street Lighting:

As per contract	\$10416.20
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\$10,416.20

## Total for Highways

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\$116,848.71

## Support of Poor

## General Administration:

Salaries of Board	\$540.00
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Salary of Secretary	990.00
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Salary of Town Physician	225.00
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Sundry Expenses	113.37
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\$1,868.37

## Town Infirmary:

Warden	\$1500.00
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Other Employees	803.50
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Provisions	1091.86
Dry Goods and Clothing	41.10
Equipment and Repairs of	
Buildings	435.70
Fuel and Light	354.24
Hay and Grain	780.81
Telephone	39.64
Medicine	68.43
Fertilizer	142.62
Animals and Livestock	775.50
Insurance	73.27
Sundry Items	156.88

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\$6,263.55

Outside Poor:

Cash	\$540.07
Rent	2661.81
Provision	8181.04
Fuel	1211.29
Clothing	621.40
Board and Care	1619.55
Hospitals, Medicine, and	
Medical Attendance	2577.57
Telephone	88.19
Mothers Aid	736.37
By other Cities and Towns	5804.52
For State	3162.01
Transportation	307.09
Sundry Expenses	272.82

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\$27,783.73

Total for Support of Poor

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\$35,915.65

**Soldier's Relief**

Cash	\$4187.25
Rent	1157.56

Provision	376.87	
Fuel	202.69	
Clothing	125.57	
Hospitals. Medicine and Medical Attendance	658.99	
Transportation	5.00	
	<hr/>	
Total for Soldier's Relief		\$6,713.93
State Aid	\$160.25	
	<hr/>	
		\$160.25
Military Aid	\$170.00	
	<hr/>	
		\$170.00

### Old Age Assistance

Salaries of Board	\$200.00	
Salary of Clerk	365.00	
Cash	2910.62	
Board	1168.26	
Fuel	10.00	
Clothing	2.73	
Medicine and Medical Attendance	264.18	
Burial	108.00	
By Other Towns	429.90	
State Cases	240.00	
	<hr/>	
Total for Old Age Assistance		\$5,698.69
Wing Memorial Hospital	\$498.03	
	<hr/>	
		\$498.03

### Education

General Expenses:	
Superintendent	\$4500.00
Clerical Work	1998.00

Printing and Postage	142.25	
Telephone	487.42	
Travelling Expenses	132.45	
Sundry Expenses	82.79	
		<hr/>
		\$7,342.91
Teachers' Salaries:		
High	\$29312.00	
Elementary	62578.67	
		<hr/>
		\$91,890.67
Text Books and Supplies:		
High	\$3105.16	
Elementary	3152.80	
		<hr/>
		\$6,257.96
Tuition:		
High	\$134.20	
		<hr/>
		\$134.20
Transportation:		
High	\$6013.20	
Elementary	4060.75	
		<hr/>
		\$10,073.95
Janitor Service:		
High	\$2863.42	
Elementary	7174.84	
		<hr/>
		\$10,038.26
Fuel and Light:		
High	\$1970.06	
Elementary	3482.28	
		<hr/>
		\$5,452.34

## Maintenance of Buildings and Grounds:

High	\$725.07	
Elementary	1734.28	
	<hr/>	\$2,459.35

## Furniture and Furnishings:

High	\$426.17	
Elementary	57.20	
	<hr/>	\$483.37

## Other Expenses:

Diplomas and Graduating Exercises	\$205.43	
Miscellaneous Printing	373.44	
Nurse	1293.75	
Insurance	1685.52	
Physicians	810.00	
Miscellaneous Expenses	1725.56	
	<hr/>	\$6,093.70

## Commercial:

Teachers Salary	\$6348.20	
Books and Supplies	746.08	
Machine Repairs	62.13	
	<hr/>	\$7,156.41

## Music, Manual Training and Drawing:

Teachers Salary	\$540.00	
Equipment and Supplies	544.55	
	<hr/>	\$1,084.55

## Repairs:

High	\$511.76
Elementary	2179.57

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 \$2,691.33

## Total for Education

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 \$151,159.00

## Library

Young Men's Library Assn.	\$3500.00
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 \$3,500.00

## Unclassified

Memorial Day	\$150.00
Printing Annual Reports	660.00
General Insurance	969.17
Workmen's Compensation	
Insurance	734.90
Town Engineer	50.00
Edward T. Goodreau Post	150.00
Hampden County Tubercular	
Hospital	1463.62
Dog Licenses	1456.80

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 \$5,634.49

## Cemeteries

## Care and Maintenance:

Secretary	\$135.00
Postage	7.90
Labor	3100.75
Trucks	949.13
Loam and Cement	94.10
Marker	56.82
Tools and Supplies	160.83

Surveying	72.50	
Surveying Four Corners Cemetery	150.00	
Telephone	23.20	
Sundry Expenses	94.36	
	<hr/>	\$4,844.59

### Neglected Graves

Care and Maintenance	\$250.00	
	<hr/>	\$250.00

### Interest

#### Temporary and Maturing Loans:

Anticipation of Taxes	\$3174.16	
Bondsville Grammar School	510.00	
School Loan Acts of 1920	3060.00	
School Loan Acts of 1920 "B"	637.50	
New High School	212.50	
Wire Mill School	1040.00	
E. Main Street Loan	320.00	
Cemetery Land Loan	70.00	
Cemetery Perpetual Care Funds	1000.00	
	<hr/>	\$10,024.16

### Municipal Indebtedness

#### Temporary Loan:

Anticipation of Taxes	\$300,000.00
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**Maturing Loan:**

New High School	\$500.00
School Loan Acts of 1920	8000.00
School Loan Acts of 1920 "B"	1500.00
Wire Mill School	2000.00
Bondsville Grammar School	2000.00
E. Main Street	4000.00
Cemetery Land Loan	500.00
	<hr/>
	\$318,500.00

**Agency and Trust****Agency:**

State Tax	\$15700.00
County Tax	14781.91
State Parks and Reservations	109.98
Auditing Municipal Accounts	357.65
Veteran's Exemption	5.42
Civil War Veterans	127.50

**Trust:**

Cemetery Perpetual Care Funds	725.00
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Total for Agency and Trust	<hr/>	\$31,807.46
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**Refunds**

Motor Vehicle Excise Taxes	\$759.52
Malt Beverage Licenses	318.41
	<hr/>
	\$1,077.93

## E. R. A.

Assessor's Maps	\$197.85
Schools	1096.65
Town House	392.55
South Main Street Sewer	381.33
Holbrook Street	66.79
Gravelling Sundry Roads	543.25
Ruggles Street	92.73
Hog Hill Road	28.33
Reservoir	63.79
Water Hole	673.87

Lake Thompson Road	11.80
Surveying	435.00
Transportation	100.05
Sundry Items	163.71

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\$4247.70

	\$745,564.97
Cash on hand Dec. 31, 1934	\$78,818.81
	<hr/>
	\$824,383.78

## Non-Revenue Accounts

## Cash and Securities:

Thompson Fund	\$951.28
Merrick Fund	850.00
Cemetery Perpetual Care	
Funds	31,114.95

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\$32,916.23

## Debt Account

Net Funded Debt	\$122,500.00	
Bondsville Grammar School		
Loan		11,000.00
School Loan—Acts 1920		64,000.00
School Loan—Acts 1920 “B”		13,500.00
New High School Loan		4,500.00
Wire Mill School Loan		24,000.00
East Main Street Improve-		
ment Loan		4,000.00
Cemetery Land Loan		1,500.00
		<hr/>
	\$122,500.00	122,500.00

HARRIETTE PAINE

Town Bookkeeper

## BALANCE SHEET FOR TOWN OF PALMER

	Appropriations Refunds and Transfers	Amount Expended	Balance
Selectmen:			
Salaries of Board	\$ 1440.00	\$ 1440.00	
Expense Account	575.00	559.20	15.80
Contingent Account	3500.00	2947.64	552.36
Auditing and Accounting:			
Salaries	1701.00	1701.00	
Treasurer:			
Salary	1620.00	1620.00	
Bond & Other Expense	525.00	519.80	5.20
Collector:			
Salary of Previous years	608.00		608.00
Salary of 1934	1440.00	1296.00	144.00
Clerical Work	620.00	620.00	
Bond & Other Expenses	1015.00	1010.89	4.11
Assessors:			
Salaries of Board	2160.00	2160.00	
Clerical Work	936.00	936.00	
Other Expenses	1500.00	1149.60	350.40
Town Clerk:			
Salary	405.00	405.00	
Clerical Work	100.00	100.00	
Other Expenses	125.00	88.26	36.74
Law:			
Salaries & Claims	2500.00	854.23	1645.77

	Appropriations Refunds and Transfers	Amount Expended	Balance
License Commissioners:			
Expenses	100.00	99.94	.06
Election & Registration:			
Expenses	1803.00	1620.82	182.18
Town Offices:			
Rent, Care & Lights	1900.00	1885.51	14.49
Town House:			
Care, Lights & Repairs	100.00	99.65	.35
Town Dump:			
Labor	400.00	382.74	17.26
Police:			
Chief	2700.00	2700.00	
Deputy Chief	2151.00	2151.00	
Day Patrol	1971.00	1971.00	
Extra Patrol	1971.00	1971.00	
Night Patrol	2463.75	2463.75	
Special Police	1884.60	1879.80	4.80
Lockup	1600.00	1576.02	23.98
Chief's Office	336.00	319.94	16.06
Motorcycle Upkeep	200.00	151.09	48.91
Equipment	500.00	401.43	98.57
Incidentals	200.00	147.05	52.95
Forest Fires:			
Fighting Fires & In- cidental Expenses	1000.00	834.63	165.37
Moth Department:			
All Expenses	1000.00	999.29	.71

	Appropriations Refunds and Transfers	Amount Expended	Balance
Sealer's Department:			
Salary	800.00	800.00	
Expenses	150.00	139.16	10.84
Tree Department:			
Planting	200.00	199.78	.22
Preservation	600.00	598.97	1.03
Health Department:			
Salaries of Board	157.50	157.50	
Salary of Clerk	90.00	90.00	
Toxin-Antitoxin	100.00	100.00	
Tuberculosis-Contagious Diseases and Sundry Expenses	6000.00	5353.66	646.34
Vital Statistics	500.00	348.25	151.75
District Nurse	1000.00	1000.00	
Hampden County Hospital	1463.62	1463.62	
Meat & Milk Inspection	450.00	288.42	161.58
Animal Inspection	400.00	376.36	23.64
Highway Department:			
General Repairs	19870.76	19832.43	38.33
Thorndike Road 1933	3219.37	3219.37	
Thorndike Street 1934 (Open Account)	20545.66	28735.30	*8189.64
Park Street (Open Account)	22856.70	25484.05	*2627.35
Longview Road	500.00	500.00	
Hills-Hobbs & Harding Streets	700.00	699.89	.11
Oiling Roads	3000.00	2977.43	22.57
Equipment	6350.00	6275.00	75.00
Snow Removal	3709.37	3933.91	*224.54

	Appropriations Refunds and Transfers	Amount Expended	Balance
Sewers & Culverts	2500.00	2499.95	.05
South Main Street Sewer			
"A" (E. R. A.)	5100.50	5100.50	
Bourne Street Sewer "C"			
(Open Account)			
(E. R. A.)	2595.00		2595.00
Pleasant Street Sewer			
"C" (E. R. A.)	2092.50	2028.10	64.40
South Street Sewer			
"C" (E. R. A.)	2447.00	1481.98	965.02
Sidewalk Repairs	1500.00	1499.76	.24
Sidewalk—Thorndike to			
Four Corners	350.00	340.24	9.76
Sidewalk—Hobbs & Hill			
Streets	75.00	75.00	
Bridges & Railings	1050.00	1049.60	.40
Street Lighting	10962.60	10416.20	546.40
Public Welfare:			
Salaries of Board	540.00	540.00	
Clerical Work	990.00	990.00	
Town Physician	225.00	225.00	
Support of Poor	34160.65	34160.65	
Old Age Assistance:			
Salaries of Board	200.00	200.00	
Salary of Clerk	365.00	365.00	
Old Age Asst. Expenses	5439.00	5133.69	305.31
Wing Memorial Hospital:			
For Bills Approved	500.00	498.03	1.97
Soldier's Relief	6500.00	6713.93	*213.93
State Aid	400.00	160.25	239.75
Military	350.00	170.00	180.00
Education	151160.00	151159.00	1.00

	Appropriations Refunds and Transfers	Amount Expended	Balance
Y. M. Library Assn.	3500.00	3500.00	
Memorial Day	200.00	150.00	50.00
General Insurance	1000.00	969.17	30.83
Workmen's Compensation			
Insurance	2500.00	734.90	1765.10
Printing Town Reports	660.00	660.00	
Town Engineer	50.00	50.00	
Edward T. Goodreau Post			
No. 1813	150.00	150.00	
Care of Cemetery	4800.00	4844.59	*44.59
Neglected Graves	250.00	250.00	
Maturing Debt	18500.00	18500.00	
Interest on Maturing			
Debt	5850.00	5850.00	
Interest on Temporary			
Loans	8000.00	3174.16	4825.84
Reserve Fund	5000.00	5000.00	
C. W. A. and E. R. A.			
Fund	4281.94	4247.70	34.24

\*Denotes Overdrafts.

## Trial Balance

---

Cash	\$78,818.81
Taxes 1930	188.77
Taxes 1931	353.00
Taxes 1932	5,201.38
Taxes 1933	26,493.86
Taxes 1934	76,876.82
Motor Vehicle Excise Tax 1930	35.40
Motor Vehicle Excise Tax 1931	3.80
Motor Vehicle Excise Tax 1932	306.40
Motor Vehicle Excise Tax 1933	219.34
Motor Vehicle Excise Tax 1934	1,802.02
Tax Title Acct.	5,228.77
Old Age Assistance Tax 1931	9.00
Old Age Assistance Tax 1932	57.00
Old Age Assistance Tax 1933	97.00
Sidewalk & Curbing Assessments	1,645.27
Accounts Receivable-Board of Health	696.43
Accounts Receivable-Highways	97.02
Accounts Receivable-Public Welfare	8,067.36
Accounts Receivable-Selectmen	61.25
Accounts Receivable-Schools	63.00
Accounts Receivable-Old Age Assistance	1.46
Temporary Loan	\$75,000.00
Overlay 1930	207.57
Overlay 1931	355.00
Overlay 1932	3,546.20
Overlay 1933	4,716.47
Overlay 1934	7,522.30

Overlay Reserve		9,132.65
Old Age Abatement	169.00	
Departmental Revenue		8,986.52
Sidewalks & Curbing Assessment		1,645.27
Tax Title Revenue		5,838.65
District Tax Title Revenue		350.84
Fire District No. 1 Tax Titles		6.51
Fire District No. 2 Tax Titles		54.81
Motor Vehicle Excise Tax Revenue		2,366.96
Old Age Assistance Revenue		1.66
Excess and Deficiency Fund		94,876.03
Auditing and Accounting		81.00
Tax Collector's Salary 1930		160.00
Tax Collector's Salary 1931		160.00
Tax Collector's Salary 1932		144.00
Tax Collector's Salary 1933		144.00
Tax Collector's Salary 1934		144.00
Forest Lake Road 1931	1,272.65	
Thorndike Street	8,189.64	
Park Street	2,627.35	
Snow Removal	224.54	
Bourne Street Sewer "C"		2,595.00
Pleasant Street Sewer "C"		64.40
South Street Sewer "C"		965.02
Soldiers' Relief	213.93	
Cemetery Acct.	44.59	
<hr/>		
\$219,064.86		219,064.86

## Report of The Board of Health

To the Board of Selectmen and Citizens of Palmer:

The Board of Health of the Town of Palmer herewith submit its annual report for the year ending December 31, 1934.

TABLE NO. 1

	Chicken Pox	Dog Bite	Lobar Pneumonia	Measles	Scarlet Fever	Tuberculosis	Septic Sore Throat	Diphtheria
January					5			
February		1		24	6			
March	1		2	71	3	1		
April				19		2		
May				11		2		
June		2		8			1	
July		3		1				
August		1				1	2	
September			1			1		
October								
November								
December					1			1
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1	7	3	134	15	7	3	1

TABLE NO. 2

Number of deaths reported from January 1, 1934 to  
January 1, 1935.

January	8
February	13
March	15
April	1
May	6
June	6
July	5
August	7
September	3
October	10
November	7
December	5
	—
	86

TABLE NO. 3

	Total	Male	Female
Less than 1 year	6	3	3
1 to 4 years	0	0	0
4 to 5 "	1		1
5 to 10 "	1		1
10 to 15 "	0	0	0
15 to 20 "	1		1
20 to 30 "	4	2	2
30 to 40 "	9	5	4
40 to 50 "	2	1	1
50 to 60 "	17	10	7
60 to 70 "	22	14	8
70 to 80 "	11	5	6
80 to 90	3	1	2
90 to 100 "	2	2	0
Stilborn	7	6	1
	<hr/>	<hr/>	<hr/>
	86	49	37

---

RECEIPTS

## From Appropriations:

Salaries	\$247.50
Tuberculosis and Contagious Diseases	6000.00
Toxin-Antitoxin	100.00
Meat and Milk Inspection	450.00
	<hr/>

\$6,797.50

## From Licenses:

Inn Holders	\$10.00
Bottling	15.00

Pasteurization	10.00
Alcohol	24.00
Undertakers	6.00
Milk and Oleomargarine	59.50

---

\$ 124.50

From State:

Tuberculosis and Contagious Diseases	\$756.70
--------------------------------------	----------

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\$ 756.70

---

Total Receipts \$7,678.70

### EXPENDITURES

For:

Salaries of Board	\$157.50
Clerical Work	90.00
Printing and Postage	47.87
Telephone	67.83
Transportation	111.80
Sundry Items	13.73

---

\$ 488.73

Contagious Diseases:

Board and Treatment	\$41.41
Medicine and Medical Attendance	39.25
Hospitals	78.14
Clothing and Provisions	8.93

---

\$ 167.73

Hospitalization at:

Hampden County Sanatorium	\$1,815.40
Rutland State Sanatorium	2,266.53
Westfield State Sanatorium	365.00

Lakeville State Sanatorium	471.00	
	<hr/>	\$4,917.93
Vital Statistics:		
Births	222.00	
Deaths	74.75	
Marriages	51.50	
	<hr/>	\$348.25
Fumigation:	\$26.77	
	<hr/>	\$ 26.77
Toxin-Antitoxin:	\$100.00	
	<hr/>	\$ 100.00
Inspection:		
Meat	\$ 83.20	
Milk	205.22	
	<hr/>	\$ 288.42
District Nurse:	\$1,000.00	
	<hr/>	\$ 1,000.00
		<hr/>
Total Expenses		\$ 7,337.83
Bills Receivable		\$ 696.43

## INSPECTOR OF SLAUGHTERING

Palmer, Dec. 30, 1934.

To the Board of Health of Palmer:

I have made the following inspections since February 1st, 1934.

Hogs	41	Condemned	1
Beef	8		
Veal	17		

Respectfully submitted,

A. F. BENNETT,

Inspector of Slaughtering.

## REPORT OF MILK INSPECTOR

Palmer, Dec. 30, 1934.

To the Board of Health of Palmer:

I have granted the following Permits and Licenses.

Dealers' Licenses	114	@	.50	\$57.00
Oleo Licenses	5	@	.50	2.50
Producers' Permits	73		No Fee	

Respectfully submitted,

A. F. BENNETT,

Milk Inspector.

## License Commissioners

---

The following licenses were granted during the year 1934.

Sunday licenses	65
Common victualers	51
Innholders	16
Druggists	4

### All alcoholic beverages malt and wine.

Innholders	3
Common victualers	4
Package store	1
Clubs	3
Druggists	4

### Malt beverages and wines.

Common victualers	7
Package store	1
Clubs	1
One day licenses	4

Board of License Commissioners

FRANK G. ROGERS

Clerk

# Auditors' Report

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## TREASURER'S REPORT

### Receipts

Balance on Hand January 1, 1934	\$62,072.75
Anticipation of Revenue Loans	\$325,000.00

#### John T. Brown, Tax Collector:

Taxes,	1930	68.84
Interest,	1930	11.26
Taxes,	1931	2,133.46
Interest,	1931	312.32
Taxes,	1932	25,136.79
Interest,	1932	2,514.51
Taxes,	1933	45,119.03
Interest,	1933	1,777.27
Taxes,	1934	229,394.71
Interest,	1934	107.47
Redemption of Tax Titles.		3,552.32

#### Commonwealth of Massachusetts:

Taxes, Reimbursements, etc.	67,570.16
Federal Emergency Relief Fund	3,554.45
Chap. 90, Thdke. Rd. (1933 Acct)	2,412.38
Chap. 90, Park St. Acct.	10,974.10
Chap. 90, Thorndike St. Acct.	5,624.33

## County of Hampden:

Chap. 90, Thdke. Rd. (1933 Acct)	800.00	
Chap. 90, Park St. Account	5,445.60	
Chap. 90, Thorndike St. Acct.	5,624.33	
All Other Sources	25,177.70	
		<hr/>
		762,311.03
		<hr/>
		\$824,383.78

## Disbursements

Paid out on Selectmen's Warrants	\$745,564.97	
Balance on hand Dec. 31, 1934	78,818.81	
		<hr/>
		\$824,383.78

## TOWN CLERK'S ACCOUNT

## Dog Licenses

## 1933 Account

## Receipts

Balance, Cash on Hand	\$224.40
-----------------------	----------

## Expenditures

Paid Town Treasurer	\$224.40
---------------------	----------

## 1934 Account

## Receipts

Fees Collected	52 @ \$5.00	\$ 260.00	
Fees Collected	546 @ \$2.00	1,092.00	
		<hr/>	
	598		\$1,352.00

**Expenditures**

Paid Town Treasurer	\$1,232.40	
Paid John T. Brown, 598 fees @ .20	119.60	
	<hr/>	\$1,352.00

**CEMETERY COMMISSIONERS' ACCOUNTS**  
**REGULAR APPROPRIATIONS ACCOUNT**

**Receipts**

Appropriation	\$ 4,500.00	
Transferred from Reserve Fund	300.00	\$4,800.00
		<hr/>

**Expenditures**

Expenditures, as per books		\$4,844.59
		<hr/>
Overdrawn		\$ 44.59

**CARE OF CEMETERIES****Receipts**

From Perpetual Care Funds	\$1,000.00	
For Soldier's Graves	180.00	
Other sources	1,431.54	\$2,611.54
		<hr/>

**Expenditures**

Paid Town Treasurer	\$2,611.54
---------------------	------------

**SOLDIER'S GRAVES****Receipts**

Appropriation	\$250.00
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**Expenditures**

Paid Cemetery Commissioners	\$180.00	
Paid Rev. D. E. Hennessey	52.00	
Paid P. Coache	18.00	\$250.00

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**PERPETUAL CARE FUNDS**

Balance, Jan. 1, 1934 \$30,398.05

**Receipts**

New Funds received during year	\$725.00	
Interest for 1934	991.90	1,716.90

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\$32,114.95

**Expenditures**

Care of Lots for 1934 1,000.00

---

Balance, Dec. 31, 1934 \$31,114.95

(Principal of the Funds is \$28,046.00)

**BILLS RECEIVABLE**

As per books.

Angeline Adams,		\$ 2.00
Benjamin Biron,	1930	13.00
Yale Brown,	1934	2.00
George Buck,	1932	2.00
W. F. Cahill,	1934	52.15
F. P. Carroll,	1928	13.50
Fred I. Collis,	1933/4	4.00
Elizabeth M. Cross,	1932	20.00
Grover C. Goodes,	1934	5.00
Mrs. B. F. Hathaway,	1930/1	4.00
E. F. Hulett,	1934	2.00

Archie T. Kenyon,	1934 (lot)	24.00
Mrs. W. H. Kenyon,	1931	7.14
Mrs. L. C. Langewald,	1934	2.00
A. H. LaValle,	1931/2	6.00
Hilmar Lindquist,	1934	10.65
Mrs. B. B. Manchester,	1934	2.00
Leonard Manhart,	1933	5.00
Raymond Milligan,	1933/4	4.00
Mary P. Moore,	1934	12.00
Irving S. Rhodes,	1933	2.00
Geo. Sessions' Sons Co.,		
	damage	5.00
Philip C. Story,	1933	3.00
Mrs. Amy B. Studley,	1934	1.50
Mrs. Sadie Trumble,	1932	2.00

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\$ 205.94 <sup>L</sup>

## BOARD OF PUBLIC WELFARE

### TOWN INFIRMARY

#### 1933 Accounts

##### Receipts

Joseph Fila		\$240.97	
Dept. of Public Works, State of Mass.		25.00	
J. Topor	72.00		
Less Abatement	21.00	51.00	316.97

##### Expenditures

Paid Town Treasurer by Infirmary	\$240.97	
Paid Town Treasurer Direct	76.00	\$316.97

**1934 Accounts****Receipts**

Receipts as per books	\$2,966.29	
Charges as per books	306.00	\$3,272.29
	<hr/>	

**Expenditures**

Paid Town Treasurer by Infirmary	\$2,966.29	
Paid Town Treasurer Direct	306.00	\$3,272.29
	<hr/>	
Total Receipts 1933 and 1934		\$3,589.26

**Bills Receivable to the Town**

Forest Lake Dairy	\$34.05	
E. Maccabee	5.00	
Thos. Sherwood	184.00	
Town of West Springfield	215.00	\$438.05
	<hr/>	

**SEALER OF WEIGHTS AND MEASURES****1933 Accounts****Receipts**

Fees collected as per books	\$117.26
-----------------------------	----------

**Expenditures**

Paid Town Treasurer April 2, 1934	\$117.26
-----------------------------------	----------

**1934 Accounts****Receipts**

Fees collected as per books	\$136.88
-----------------------------	----------

**Expenditures**

Paid Town Treasurer July 3, 1934	\$75.03	
Paid Town Treasurer Dec. 31, 1934	61.85	\$136.88
	<hr/>	

**1932 Accounts****Receipts**

Receipts Adjusted		.10
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**Expenditures**

Paid Town Treasurer		.10
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Respectfully submitted,

WILLARD S. FRENCH

FRED S. POTTER

ELMER J. THOMAS

Auditors

**COLLECTOR OF TAXES****Account of 1930**

Outstanding May 30, 1934, per State Audit report (including cash on hand)	\$306.01	
Interest	3.51	
	<hr/>	\$309.52
Paid Treasurer	27.05	
Abatements	57.04	
Cash on hand	36.70	
	<hr/>	120.79
		<hr/>

\*Outstanding December 31, 1934 \$188.73

\*To be closed out by abatements to be granted

**Account of 1931**

Outstanding May 30, 1934, per State Audit report (including cash on hand)			\$1,862.10	
Interest			117.95	
			<hr/>	1,980.05
Paid Treasurer			894.55	
Abatements			718.34	
Cash on hand			21.18	
			<hr/>	1,634.07
				<hr/>
*Outstanding December 31, 1934				\$345.98
*To be closed out by abatements to be granted				

**Account of 1932**

Outstanding May 30, 1934, per State Audit report (including cash on hand)			\$23,460.11	
Interest			1,991.29	
			<hr/>	\$25,451.40
Paid Treasurer			19,160.16	
Abatements			112.00	
			<hr/>	19,272.16
				<hr/>
Outstanding December 31, 1934				\$6,179.24

**Account of 1933**

Outstanding May 30, 1934, per State Audit report (including cash on hand)			\$53,504.93	
Interest			1,411.08	

Motor vehicle taxes abated after payment	10.57	
		54,926.58
Paid Treasurer	27,484.27	
Abatements	7.89	
		27,492.16
Outstanding December 31, 1934		\$27,434.42

#### Account of 1934

Assessors' Warrants to be collected	\$309,114.48	
Interest	107.47	
Motor vehicle taxes abated after payment	126.01	
		309,347.96
Paid Treasurer	229,502.18	
Abatements	863.67	
		230,365.85
Outstanding December 31, 1934		\$78,982.11

FRED S. POTTER,

ELMER J. THOMAS,

WILLARD S. FRENCH,

Auditors

## Report of Tax Collector

---

### Account of 1930

Outstanding May 30, 1934, per State Audit report (including cash on hand)	\$306.01	
Interest	3.51	
	<hr/>	\$309.52
Paid Treasurer	27.05	
Abatements	57.04	
Cash on hand	36.70	
	<hr/>	120.79
		<hr/>
*Outstanding December 31, 1934		\$188.73
*To be closed out by abatements to be granted		

### Account of 1931

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Interest	117.95	
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Abatements	718.34	
Cash on hand	21.18	
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\*To be closed out by abatements to be granted

#### Account of 1932

Outstanding May 30, 1934, per State		
Audit report (including cash on		
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Interest	1,991.29	
	<hr/>	\$25,451.40

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Abatements	112.00	
	<hr/>	19,272.16

Outstanding December 31, 1934 \$6,179.24

#### Account of 1933

Outstanding May 30, 1934, per State		
Audit report (including cash on		
hand)	\$53,504.93	
Interest	1,411.08	
Motor vehicle taxes abated after		
payment	10.57	
	<hr/>	54,926.58

Paid Treasurer	27,484.27	
Abatements	7.89	
	<hr/>	27,492.16

Outstanding December 31, 1934 \$27,434.42

## Account of 1934

Assessors' Warrants to be collected	\$309,114.48	
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Paid Treasurer	229,502.18	
Abatements	863.67	
	<hr/>	230,365.85
Outstanding December 31, 1934		<hr/> \$78,982.11

JOHN T. BROWN,

Tax Collector

## School Committee, 1934-1935

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CARL KING, Chairman

CLIFTON H. HOBSON, Secretary

Florence Callahan	Term expires 1937
Joseph Russell	Term expires 1937
M. Rachel Holbrook	Term expires 1936
Carl King	Term expires 1936
Dr. Charles Giroux	Term expires 1935
Dennis J. Horgan	Term expires 1935

Regular meetings of the School Committee are held at 8 p.m. on the Tuesday before the last Friday of each school month.

All bills must be in the hands of the Superintendent on the Monday before the above date.

Superintendent of Schools, Clifton H. Hobson  
Office, High School Building, Telephone 54.  
Office Hours:—8 a. m. to 12 m., 1 to 5 p. m.  
Saturdays, 9 a. m. to 12 m.

## CALENDAR

### HIGH SCHOOL

#### Winter Term:

Begins January 2, 1935; ends February 22, 1935

#### Spring Term:

Begins March 4, 1935; ends April 26, 1935

#### Summer Term:

Begins May 6, 1935; ends June 28, 1935

#### Fall Term:

Begins September 3, 1935; ends December 20, 1935

#### Winter Term:

Begins December 30, 1935; ends February 21, 1936

#### Spring Term:

Begins March 2, 1936; ends April 24, 1936

#### Summer Term:

Begins May 4, 1936; ends June 26, 1936

### OTHER SCHOOLS

#### Winter Term:

Begins January 2, 1935; ends February 22, 1935

#### Spring Term:

Begins March 4, 1935; ends April 26, 1935

#### Summer Term:

Begins May 6, 1935; ends June 14, 1935

#### Fall Term:

Begins September 3, 1935; ends December 20, 1935

#### Winter Term:

Begins December 30, 1935; ends February 21, 1936

#### Spring Term:

Begins March 2, 1936; ends April 24, 1936

#### Summer Term:

Begins May 4, 1936; ends June 12, 1936

## VACATIONS—ALL SCHOOLS

### Winter:

February 23, 1935, to March 3, 1935, inclusive

### Spring:

April 27, 1935, to May 5, 1935, inclusive

### Summer:

#### (Grades):

June 15, 1935, to September 2, 1935, inclusive

#### (High):

June 29, 1935, to September 2, 1935, inclusive

### Fall:

December 21, 1935, to December 29, 1935, inclusive

### Winter:

February 22, 1936, to March 1, 1936, inclusive

### Spring:

April 25, 1936, to May 3, 1936, inclusive

### Summer:

#### (Grades):

June 13, 1936, to September 1, 1936, inclusive

#### (High):

June 27, 1936, to September 1, 1936, inclusive

## HOLIDAYS

Washington's Birthday, Patriot's Day, Memorial Day, Labor Day, Columbus Day, Convention Day, Armistice Day, Thanksgiving (with day following).

# Report of Superintendent of Schools

---

To the School Committee of the Town of Palmer:

I herewith present my twenty-fourth annual report as Superintendent of Schools in Palmer. This is the forty-second in the series of reports issued by the superintendents of the Town.

## ATTENDANCE

The attendance statistics for the school year of 1933-34 were as follows:—Enrollment, 2,189; Average Membership, 2,107.34; Average Attendance, 2,029.23; Per Cent of Attendance, 96.29; Tardinesses, 540.

The percentage of attendance still continues high. During the twenty-three years of my incumbency, the average percentage has been 96.09%. An attainment of 95% for percentage of attendance is regarded as ideal.

## HEALTH WORK

Many health activities are carried on under the direction of the school nurse and school physicians. No one, not in immediate contact with the schools, can begin to visualize the fine piece of work that is being done. State health officials commend our work highly.

The annual physical examination this fall has disclosed these defects:—Nutrition, 10; Posture, 27; Skin, 34; Teeth, 462; Eyes, 2; Ears, 1; Throat, 148; Thyroid Gland, 11; Heart, 21; Nose, 4. With the exception of teeth and throat, the number of defects is not high. The number of underweights is as follows: 7%, 93; 10%, 132; 15%, 87.

This fall one hundred seventy-five (175) school children and fifty (50) pre-school children were given the Toxin Anti Toxin preventive for Diphtheria.

A recent report on the status of immunization among school children in the State revealed these facts:—In Group IA, cities of 25,000 and above, 64% have been immunized; in Group IB, cities between 10,000 and 25,000, 58%; in Group II—our group—towns of 5,000 to 10,000, 64%; Group III, under 5,000, 41%; State, 48%. Palmer's 81% far exceeds any of these and shows the effectiveness of the work that has been done.

Eighteen (18) of our school children, pre-tubercularly inclined or contacts, spent a total of three hundred and eighty-five days this summer at Camp Frederick Edwards, the preventorium of the Hampden County Tuberculosis Association, where they showed an average gain in weight of three and one-fifth pounds.

Tubercular clinics, where both children and adults were examined, were held at which the Von-Pirquet—the skin—test, and X-Ray, if necessary, were given. This work has been done yearly for some fifteen years.

On Health Day, the following tags were issued:—Physical Fitness, 291; Teeth, 270; Improvement, 1,045. Through the local Red Cross, local Rotary Club, and other agencies, glasses have been purchased; tonsils and

adenoids have been removed; and teeth have been extracted. The Town should provide money for the doing of this work.

### PROMOTIONS

The promotion statistics in the grades for the last school year were as follows:—Number of Pupils, 1,490; Promoted Unconditionally, 1,221—Percent, 81.94; Promoted Conditionally, 168—Percent, 11.28; Not Promoted, 101—Percent, 6.78.

### SCHOOL SAVINGS

The report of school savings for the last school year, September, 1933, to July, 1934, is as follows:—Number of Collections, 197; Number of Deposits, 14,209; Amount of Deposits, \$3,834.99.

The combined School Savings from date of inception, November 1, 1921, to July 1, 1934, are:—Number of Deposits, 293,326; Amount of Deposits, \$80,400.02.

### C. W. A. — E. R. A.

A comprehensive maintenance painting job — involving painting, carpentering, plastering, cementing, etc.,—was carried on in the schools from December 1, 1933, to October 1, 1934, a period of ten months. As a result, physically the schools are in the best condition they have been during my term of office.

This work was necessary. When, if ever, it could be financed by the Town alone, it would be presumption to assert. With governmental aid, it was possible to finance it without local strain.

The total cost of the project was \$21,570.40. The federal contribution was \$17,315.45; the town, \$4,254.95.

The federal contribution was 80% of the total cost; the town, 20%. In other words, of every dollar spent, the federal government contributed 80 cents; the town, 20 cents. Proportionately considered, Palmer fared well.

In the spring, if this class of work is supported, a project of putting school grounds in condition should be undertaken. If this is undertaken, a special appropriation should be made. Several thousands of dollars cannot be extracted from the regular school budget to do this, especially when the school budget is held at the lowest possible minimum.

Of the \$4,254.95 spent by the town for the painting project, only \$1,066.65 was provided by a special appropriation. The balance, \$3,188.30, was taken from the regular school budget—\$1,064.49 from the 1933 budget and \$2,111.81 from the 1934 budget, a total of \$3,176.30. This policy should not be continued.

Under E. R. A. a five-week playground project was run during the summer vacation. The total weekly attendance on the four playgrounds—one in each village—was 3,600, a season total of 18,000. The cost of giving entertainment and recreational activity, keeping the children off the streets, providing proper supervision, etc., did not exceed two cents for each child per day.

Also, under F. E. R. A. a recreational program was carried on last winter and spring, and salaries, in part, of evening high school teachers were paid.

The schools have not fared badly in the matter of governmental grants.

## ENROLLMENT

The total enrollment in September, 1934, was forty (40) less than that of the same month in 1933. The enrollment in the elementary schools throughout the country is growing smaller; the enrollment in the high school is getting larger. One financial difficulty is involved in this shift of enrollment. The cost of educating a child in the high school is much greater than that in the grades. The cost often runs two to one. Locally, our high school has been increasing rapidly in enrollment. This means that the cost of educating the same number of pupils must be greater.

Throughout the depression, the school department has labored hard to keep costs at an absolute minimum. With many difficult situations confronting it, the department has succeeded in doing this. In actuality, the schools have been run, the past two or three years, upon about seventy-five percent (75%)— $\frac{3}{4}$ —of the amount of money that would be spent in normal times.

## COST

The annual report of the State Department of Education for the year ending November 30, 1934, shows some interesting facts regarding educational costs.

A state-wide comparison is made, based upon sworn uniform blanks gotten out by the State Department, and submitted to it by every town and city in the state. This method of comparison is purely business-like; purely scientific. Every business analyzes its cost per unit in like manner. In the textile business, the unit is the cost per yard produced; in the steel business, the cost per ton fabricated; in the coal business, the cost per ton mined. In the school business, it is the pupil handled, or the cost per pupil educated during the year.

In this State Report, statistics are given for every one of the 355 towns and cities in the State, which are divided into four groups: Group I, Cities (There are 39.); Group II, Towns of 5,000 Population or over—Palmer is a member of this group (There are 83.); Group III, Towns of less than 5,000 Population and maintaining high schools (There are 108.); Group IV, Towns of less than 5,000 Population and not maintaining high schools (There are 123.)

The average cost per pupil based on net average membership for each Group, the State, and Palmer is as follows:

	1933
Group I	\$88.36
Group II	82.20
Group III	85.34
Group IV	98.31
State	87.09
Palmer	73.05

Palmer's cost for the fiscal year of 1933 is \$15.31 less than that of Group I; \$9.15 less than that of Group II, her own group; \$12.29 less than that of Group III; \$25.26 less than that of Group IV; \$14.04 less than that of the State.

Palmer's cost for 1933 is \$1.89 more than that of 1932, due to lessened net average membership.

Palmer anticipated most of the other towns and cities in the state at least a year in lessening school costs materially and, therefore, reached rock-bottom earlier. Whereas the cost per pupil in 1933 was \$1.89 more than that in 1932, the total expenditures from all sources in 1933—\$147,276.28—were \$9,338.98 less than those in 1932—\$156,615.26. The reason for the increase in per-

pupil cost was the fact that the net average membership was 185 less in 1933. The decrease was largely due to two factors:—(1) The increase of six months in first-grade entrance age, thus cutting the entering class nearly in half; (2) the unusually large number of pupils who moved out of town during the summer vacation.

As evidence of the effect of the smaller net average membership upon the cost per pupil, here is given a comparison of costs based upon the total expenditures of 1932 and 1933, using the respective net average memberships of 1932 and 1933:—1932 expenditure, \$156,615.26; per-pupil cost, with 1932 net average membership, \$71.16; per-pupil cost with 1933 net average membership, \$77.69. 1933 expenditure, \$147,276.28; per-pupil cost with 1932 net average membership, \$66.91; per-pupil cost with 1933 net average membership, \$73.05.

Compared over a period of the past sixteen years, the average cost per pupil based on average membership for each Group, the State, and Palmer was:

## TOTAL COST PER PUPIL

Year	Gr. I	Gr. II	Gr. III	Gr. IV	State	Palmer
1917	\$47.68	\$43.55	\$46.20	\$51.40	\$46.82	\$30.44
1918	52.25	46.39	50.21	*	*	34.35
1919	58.07	53.96	58.44	56.66	57.20	38.58
1920	73.65	67.78	71.64	69.19	72.12	44.99
1922	81.38	76.02	80.87	83.58	80.35	73.59
1923	85.13	78.40	82.79	86.58	83.65	77.55
1924	88.43	80.19	85.39	89.03	86.54	79.07
1925	90.09	82.72	88.78	92.88	88.52	78.87
1926	95.32	85.13	90.74	95.00	92.77	76.09
1927	100.19	87.53	92.34	97.24	96.72	81.77
1928	101.24	89.61	94.60	100.53	98.15	83.28
1929	103.61	91.91	97.40	102.13	100.50	85.84
1930	103.82	92.30	98.18	105.59	100.82	84.44
1931	103.01	93.11	97.14	105.94	100.38	80.08
1932	95.46	87.90	90.58	101.73	93.53	71.16
1933	88.36	82.20	85.34	98.31	87.09	73.05
Aver'ge	\$85.48	\$77.42	\$81.91	\$89.05	\$85.68	\$68.32

\* Missing in State Report.

Compare Palmer's average—\$68.32— of the average costs for the sixteen years with that of each Group and of the State. It is \$17.16 less than that of Group I; \$9.10 less than that of Group II; \$13.59 less than that of Group III; \$20.73 less than that of Group IV; \$17.36 less than that of the State.

On the basis of relative rank for the 355 towns and cities in the State, Palmer, for 19 years, had an average rank of 293.

During these 19 years, Palmer ranked 67th in population, and only 293rd in cost per pupil. In other words,

while ranking practically in the first sixth in the State in population, Palmer has ranked practically in the last sixth in cost per pupil.

The cost per pupil in net average membership for the fiscal year of 1933 in towns and cities within an approximate radius of twenty-five miles was as follows:

Agawam	\$ 71.93	Holyoke	\$ 90.22
Amherst	96.94	Longmeadow	120.19
Barre	79.91	Ludlow	78.22
Belchertown	90.07	Monson	78.18
Brimfield	134.67	Montague	87.94
Brookfield	82.90	North Brookfield	89.38
Chicopee	77.19	Palmer	73.05
Dana	176.02	Spencer	69.69
East Brookfield	74.23	Springfield	112.58
Easthampton	67.12	Sturbridge	85.07
East Longmeadow	94.72	Wales	119.42
Enfield	114.15	Ware	70.58
Greenwich	173.94	Warren	76.43
Hardwick	79.41	West Brookfield	97.38
Hampden	120.37	West Springfield	86.84
Holland	238.32	Wilbraham	101.44

These thirty-two towns and cities are taken on basis of distance—not cost. Four only have a lower cost.

The cost per pupil in the grades was \$51.49 in 1932; \$55.45 in 1933—an increase of \$3.96. The cost in the high school was \$92.29 in 1932; \$96.93 in 1933—an increase of \$4.64.

A study of costs per pupil in average membership in the high school, elementary schools, and all the schools over a period of the past nine years shows that, from 1930 to 1934, there has been a marked decrease in all.

# HIGH SCHOOL                      ELEMENTARY                      ALL SCHOOLS

Year	HIGH SCHOOL			ELEMENTARY			ALL SCHOOLS		
	Total	Average	Cost	Total	Average	Cost	Total	Average	Cost
			Per Pupil			Per Pupil			Per Pupil
		Membership	Per Pupil		Membership	Per Pupil		Membership	Per Pupil
1926	\$45,323	276	\$163	\$113,647	1,933	\$58.78	\$113,647	2,210	\$75.60
1927	44,588	289	153	116,941	1,917	60.99	116,941	2,206	76.66
1928	46,532	286	162	115,058	1,828	62.93	115,058	2,105	82.03
1929	47,370	302	156	114,757	1,763	65.06	114,757	2,066	82.76
1930	50,937	353	144	115,543	1,718	67.23	115,543	2,072	84.95
1931	55,972	448	124	109,791	1,740	63.09	109,791	2,189	79.07
1932	51,793	498	103	98,727	1,765	55.91	98,727	2,264	69.48
1933	53,439	551	97	92,720	1,672	55.45	92,720	2,223	68.09
1934	55,152	577	95	89,068	1,515	58.77	89,068	2,092	72.22

The appropriation last year was \$151,160.00; the expenditures were \$151,159.00; the balance was \$1.00.

The re-imbursements and revenues received and receivable during 1934 were:—General School Fund (State) \$23,456.33; Vocational School (State), \$142.38; State Wards' Tuition, \$2,127.04; Other Tuition, \$3,099.28; Rentals, \$341.13; Other, \$21.35; Total, \$29,187.51. The amount spent for education from money raised by town tax was \$121,971.49.

In 1933 school expenditures amounted to \$151,378.18 re-imbursement and receipts were \$31,652.24; the net direct cost was \$119,725.94.

## ECONOMY

Economy has been the watchword—economy with the least possible loss of efficiency. The best evidence of this accomplishment is the fact that, to most parents, the schools have been operated as usual. Had there been methods of operation put into effect that had impinged heavily on pupils' opportunities, even in a time of severe depression, the protest would have been very vocal. None but those on the inside will ever realize how successfully economy without very harmful results has been accomplished.

The School Department has simply performed its duty in such trying days as have confronted Palmer. It seeks no praise; it merely asks that the citizens realize this fact.

## CONCLUSION

This report is brief. It has followed closely in content the reports of the two previous years. It is a report of conditions; it is not a report of recommendation. A full

discussion of any condition, any tendency, or any other information will gladly be given upon request.

The favorable attitude of the public in general towards the schools is fully sensed and deeply appreciated.

Respectfully submitted,

CLIFTON H. HOBSON,  
Superintendent of Schools.

Palmer, Mass., January 9, 1935.

# **COST LESS REIMBURSEMENTS AND REVENUES RECEIVED AND RECEIVABLE**

**1934**

*General School Fund	\$23,456.33	
*Vocational School	142.38	
Tuition:		
*State Wards	2,127.04	
Towns	3,099.28	
Rentals	341.13	
Telephones	15.50	
Sale of Merchandise	5.85	
		<hr/>
		\$29,187.51
Expenditures	\$151,159.00	
Reimbursements and Receipts	29,187.51	
		<hr/>
Net Direct Cost		\$121,971.49
Average Membership		2,092.90

Cost Per Pupil Based On Average Membership \$58.27\*\*

\* From State of Massachusetts

\*\* This, in reality, is the cost per pupil based on money raised by taxation. The appropriation was \$151,160.00. A balance of \$1.00 was unexpended, making the total expenditure \$151,159.00. Our reimbursements and received and receivable revenues were \$29,187.51. The amount spent therefore, from money raised by taxation was \$121,971.49.

## FINANCIAL STATEMENT FOR YEAR—1934

	Appropriation	Expended	Balance
Commercial	\$ 7,491.00	\$ 7,156.41	\$ 334.59
Fuel and Light	4,755.00	5,452.34	—697.34
Furniture and Furnishing	450.00	483.37	—33.37
General Expenses	7,263.00	7,342.91	—79.91
Janitors' Salaries	10,014.18	10,038.26	—24.08
Maintenance of Bldgs. and Grounds	2,260.00	2,459.35	—199.35
Music, Manual Train- ing and Drawing	948.00	1,084.55	—136.55
Other Expenses	6,233.32	6,227.90	5.42
Repairs	1,700.00	2,691.33	—991.33
Teachers' Salaries	93,090.50	91,890.67	1,199.83
Textbooks and Supplies	6,500.00	6,257.96	242.04
Transportation	10,455.00	10,073.95	381.05
	<hr/> \$151,160.00	<hr/> \$151,159.00	<hr/> \$1.00

# Town Warrant

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## COMMONWEALTH OF MASSACHUSETTS

County of Hampden,

Town of Palmer.

To either of the Constables of the Town of Palmer,  
in said County, GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn all the inhabitants of the Town of Palmer, qualified to vote in elections of town officers, to meet at the several polling places in said Palmer, designated by the Selectmen, to wit: In Precinct A, in the High School Gymnasium on Converse Street in the Depot Village; in Precinct B, at the Thorndike Grammar School in Thorndike; in Precinct C, at the Three Rivers Grammar School in Three Rivers, and in Precinct D, at the Bondsville Grammar School in Bondsville, on Monday, the fourth day of February, A. D. 1935, at six o'clock in the forenoon, then and there to give in their votes on one ballot to precinct officers of the several voting precincts of said town, for the following officers, to wit: Three Selectmen, a Town Treasurer, Collector of Taxes, 3 Auditors, five Constables, 3 License Commissioners, and a Tree Warden, all for the term of one year; one Assessor; one Member of the Board of Public Welfare; one Member of the Board of Health, one Cemetery Commissioner, two Members of the School Committee, and two Members of the Planning Board, all for the term of three years.

The polls will be open at six o'clock in the forenoon and will be closed at five o'clock in the afternoon.

And you are further hereby required to notify and warn the inhabitants of said Palmer, qualified to vote in town affairs, to meet at the Town House at Four Corners in said Palmer, on Monday, the eleventh day of February, A. D. 1935, at seven o'clock in the evening; then and there to act on the following articles, viz:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose all other usual town officers.

Article 3. To act on the reports of the town officers.

Article 4. To raise money and make appropriations to defray expenses of the town for the ensuing year.

Article 5. To see if the town will vote to authorize the town treasurer, with the approval of the selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1935, and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

Article 6. To hear and act on reports of committees.

Article 7. To choose committees and give them instructions.

Article 8. To determine the manner and state the terms and conditions of collecting the taxes for the ensuing year, and fix the compensation of the collector of taxes.

Article 9. To see if the town will raise and appropriate money to convey pupils to and from public schools, and instruct the school committee as to the manner of letting the contract for such conveyance.

Article 10. To see if the town will raise and appropriate money for the Young Men's Library Association, or take any action relative thereto.

Article 11. To see if the town will vote to raise and appropriate money for the observance of Memorial Day.

Article 12. To see what action the town will take in respect to lighting the streets and whether it will authorize the selectmen to make contract therefor, and raise and appropriate money for the same.

Article 13. To see what action the town will take in reference to the planting and preservation of shade trees.

Article 14. To see if the town will raise and appropriate money for the improvement of cemeteries.

Article 15. To see what action the town will take relative to suits and claims now pending against the town.

Article 16. To see if the town will appropriate money for the suppression of the gypsy, brown-tail and satin moths and elm tree beetles, and other insect pests.

Article 17. To see if the town will appropriate such sums of money as may be necessary to defray the cost of rent, janitor service and maintenance of the town offices in the Holbrook Building.

Article 18. To see if the town will vote to raise and appropriate the sum of \$1000 to help defray the cost of maintaining the District Nurse.

Article 19. To see if the town will vote to maintain police in the several villages, authorize the selectmen to make rules and regulations for the government of all the police officers of the town, and raise and appropriate money for the same.

Article 20. To see if the town will raise and appropriate money to meet the town's share of the cost to the County of Hampden for providing adequate hospital care for consumptives under the provisions of Chapter 111 of the General Laws.

Article 21. To see if the town will raise and appropriate the sum of \$500.00, or any sum, to be expended within the town under the direction of the Trustees for County Aid to Agriculture, for the promotion of boys' and girls' work in agriculture, home making and country life in the town, including agricultural demonstration work on land owned by the town, or owned by any resident of the town, in accordance with the provisions of Section 45 of Chapter 128 of the General Laws.

Article 22. To see if the town will appropriate money under the authority of Section 22 of Chapter 115 of the General Laws for the care of graves of persons who served in the Army, Navy or Marine Corps of the United States in time of war or insurrection and were honorably discharged from such service.

Article 23. To see if the town will appropriate money, to be expended in the discretion and under the direction of the selectmen, for the repair and maintenance of the clock in the Universalist Church tower in the Depot Village, or take any action relative thereto.

Article 24. To see what action the town will take in relation to sewers.

Article 25. To see what action the town will take in regard to sidewalks and curbing.

Article 26. To see if the town will raise and appropriate any sum of money to be paid to the Wing Memorial Hospital Association for the charitable purposes of said association in this town, or for the care and support in said hospital of persons wholly or in part unable to support or care for themselves, or take any action relative thereto.

Article 27. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money as permitted by law to meet any appropriations made or expenses incurred under any of the articles of this warrant.

Article 28. To see if the town will authorize the school committee to appoint any member thereof to the office or position of school physician and determine and fix the salary of any such appointee under the provisions of Section 4A of Chapter 41 of the General Laws.

Article 29. To see if the town will vote to appropriate any sum of money for the granting of adequate assistance to deserving citizens of the town in need of relief and support seventy years of age or over under the provisions of Chapter 118A of the General Laws, and

for expenses to be incurred in connection with the granting of such assistance, or take any action relative thereto.

Article 30. To see if the town will raise and appropriate any sum of money to provide and maintain quarters for Edward T. Goodreau Post No. 1813, Veterans of Foreign Wars of the United States for the year 1935.

Article 31. To see if the town will vote to raise and appropriate such sums of money as may be required for equipment, trucking and materials furnished by the town in connection with E. R. A. or other governmental projects allotted to and maintained in the town by the Emergency Relief Administration or any other Federal governmental administration, or take any other action relative thereto.

Article 32. To see if the town will authorize the selectmen, in the name and behalf of the town, to procure a lease of the present offices now used by the town in the Holbrook Building on Main Street in the Depot Village for a term not exceeding ten years, agree upon the provisions of the lease and execute the same, or take any action relative thereto.

Article 33. To see if the town will vote to construct a highway to connect Main and High Streets in Thorndike at a point near St. Mary's Church across land of the late F. O. Carter.

Article 34. To see if the town will raise and appropriate money for the construction of new sewers and catch basins as follows: (a) Sewer in Hill Street, Thorndike; (b) sewer in High Street, Thorndike, from residence of Tadeusz Muniec to residence of Israel Belisle; (c) Relay present sewer running through land of Adolph Bressette in Thorndike.

Article 35. To see if the town will vote to purchase any land or buildings for use as a town barn and yard, appropriate any sum of money therefor, and raise said sum by taxation or otherwise, or take any action relative thereto.

Article 36. To see what action the town will take with reference to securing a new town dump.

Article 37. To see if the town will vote to raise and appropriate the sum of \$4000 to complete the building of an improved highway in Thorndike Street and the Thorndike Road from Main Street in the Depot Village to the end of the new construction in said road near the entrance to St. Thomas' Cemetery, or take any action relative thereto.

Article 38. To see if the town will vote to construct a new bridge over the Ware River at or near the site of the present bridge known as the Whipple's Crossing Bridge, with necessary approaches thereto, raise and appropriate the sum of \$3000.00 therefor, on condition that the County of Hampden shall contribute a like amount for said purpose and the Commonwealth of Massachusetts shall contribute the sum of \$4000.00 for said purpose, or take any action relative thereto.

Article 39. To see if the town will vote to build an improved highway in the Palmer-Bondsville Road from State Street in the Village of Bondsville to Shearer's Corner in the Depot Village, appropriate the sum of \$15,000 therefor and raise said sum by taxation or otherwise, upon the condition that the County of Hampden shall contribute a like amount for said purpose and the Commonwealth of Massachusetts shall contribute the sum of \$20,000 therefor, or take any action relative thereto.

Article 40. To see if the town will vote to raise and appropriate the sum of \$1000 to improve and oil the Forest Lake Road, upon the condition that the Commonwealth of Massachusetts and the County of Hampden shall each contribute a like amount for said purpose, or take any action relative thereto.

Article 41. To see if the town will raise and appropriate money for the improvement of highways as follows: (a) Harden or otherwise improve High Street, Bondsville, from Spring Street to State Street; (b) Harden or otherwise improve the road leading from Palmer Center to Lake Thompson from the State Road in Palmer Center to property of Nelson Brothers; (c) Improve Pine Street, Bondsville, from the corner of South Main Street to the Lusty property; (d) Improve the Belchertown Road, Three Rivers, from the Recreation Park, so-called, to the Belchertown line; (e) Improve and oil Griffin Street in Bondsville from the railroad crossing to property of one Zbylot; (f) Gravel and oil Harvey Avenue, Thorndike; (g) Oil and improve Pleasant Street, Thorndike; (h) Improve and oil the Enfield Road from property of one Keyes to the Ware line; (i) Improve the road between Ware and West Warren; (j) Improve South High Street in Bondsville; (k) Oil or harden or otherwise improve Grove Street in the Depot Village; (l) Improve Main Street, Bondsville; (m) Improve Commercial Street in Thorndike; (n) Improve Shaw Street in the Depot Village; (o) Improve Main Street in the Depot Village; (p) Improve Summer Street, Thorndike; (q) Improve Randall Street in the Depot Village; (r) Improve Spring Street in the Depot Village; (s) Improve Woodland Street in the Depot Village; (t) Improve the road from Thorndike to Three Rivers, beginning at the Ware River Railroad Crossing in Thorndike to the end of the cement road in Three Rivers.

Article 42. To see if the town will raise and appropriate money for the construction of new walks as follows: (a) Straighten the sidewalk on the westerly side of Converse Street in the Depot Village along the Memorial Plot; (b) Tar walk on Church Street, Thorndike, from the end of the present walk near the former office of the Thorndike Company to a point opposite the plant of the S-C-S Box Company; (c) Sidewalk in front of property of Kristina Benza on Maple Street in the Depot Village; (d) Tar walk on the westerly side of Grove Street in the Depot Village from Maple Street to Central Street; (e) Tar walk on the northerly side of Crawford Street, Bondsville, from Main Street to South High Street; (f) Tar walk on the westerly side of Pleasant Street, Bondsville, from State Street to Crawford Street.

Article 43. To see if the town will vote to construct a cement walk with curbing on the northerly side of North Main Street in the Depot Village from the Wing Memorial Hospital to Shearer's Corner and along the easterly side of the Three Rivers Road from Shearer's Corner to the Quaboag School, raise and appropriate any sum of money therefor, and assess no part of the cost thereof upon owners of abutting land, or take any action relative thereto.

Article 44. To see if the town will vote to raise and appropriate any sum of money for band concerts during the year 1935.

Article 45. To see if the town will raise and appropriate any sum of money to have an assessor's report of valuation and taxes of the Town of Palmer as listed at the present time combined with a fully itemized town report, both to be printed, as a combination, assessors' report and town report.

Article 46. To see if the town will vote to install and maintain additional electric lights as follows: (a) 1 light in front of property of Stanley Grzywna on Main Street, Three Rivers; (b) Larger light on the corner of School and Main Streets, Thorndike; (c) 1 light on Randall Street in the Depot Village; (d) 6 lights on the lake Thompson Road between the school house at Palmer Center and the home of Nelson Brothers; (e) 2 lights on South High Street, Bondsville; (f) 1 light on State Street, Bondsville, between property of Adam Broton and the bridge; (g) 1 light on the Dutton Bridge on the Four Corners-Bondsville Road.

Article 47. To see if the town will vote to raise and appropriate any sum of money for the purchase of the following equipment for the use of the highway department: (a) Snow plow; (b) Parts for gasoline shovel; (c) Concrete mixer; (d)  $\frac{1}{2}$ -ton Truck; (e)  $3\frac{1}{2}$ -ton truck; (f) 4 tires for truck; (g) Gasoline jack hammer.

Article 48. To see if the town will raise and appropriate the sum of \$483.06 to pay the following overdrafts made by the several departments of the town during the year 1934: Snow removal \$224.54, Soldiers' Relief \$213.93, Care of Cemeteries \$44.59.

Article 49. To see if the town will raise and appropriate the sum of \$1272.65 to pay an overdraft made by the Selectmen in the Forest Lake Road Account in 1931.

Article 50. To see if the town will vote to accept and receive from the Palmer Recreation Association any sum of money, hold and apply the same toward the purchase of any land for the purposes of a public playground or recreation center, in accordance with the terms of said gift.

Article 51. To see if the town will vote to purchase, for a public playground or recreation center, a certain tract of land owned by the Palmer Savings Bank, known as Converse Field, situate adjacent to the high school lot in the Depot Village, under the provisions of Section 14 of Chapter 45 of the General Laws (Ter. Ed.), appropriate any sum of money therefor, and raise the same by taxation or otherwise, or take any action relative thereto.

And you are hereby directed to serve this warrant by posting up attested copies thereof in some one public place in each of the four villages of the town known as the Depot Village, Thorndike, Three Rivers and Bondsville, seven days at least before the holding of said meeting, and by publishing an attested copy thereof in at least two issues of the Journal-Register, a newspaper published in said Palmer, the first publication to be not less than seven days before the holding of said meeting.

Hereof fail not and make due return of this warrant with your doings thereon, to the Town Clerk, at or before the holding of said meeting.

Given under our hands this sixteenth day of January, A. D. 1935.

LUDWIK MARHELEWICZ

DAVID B. SMITH

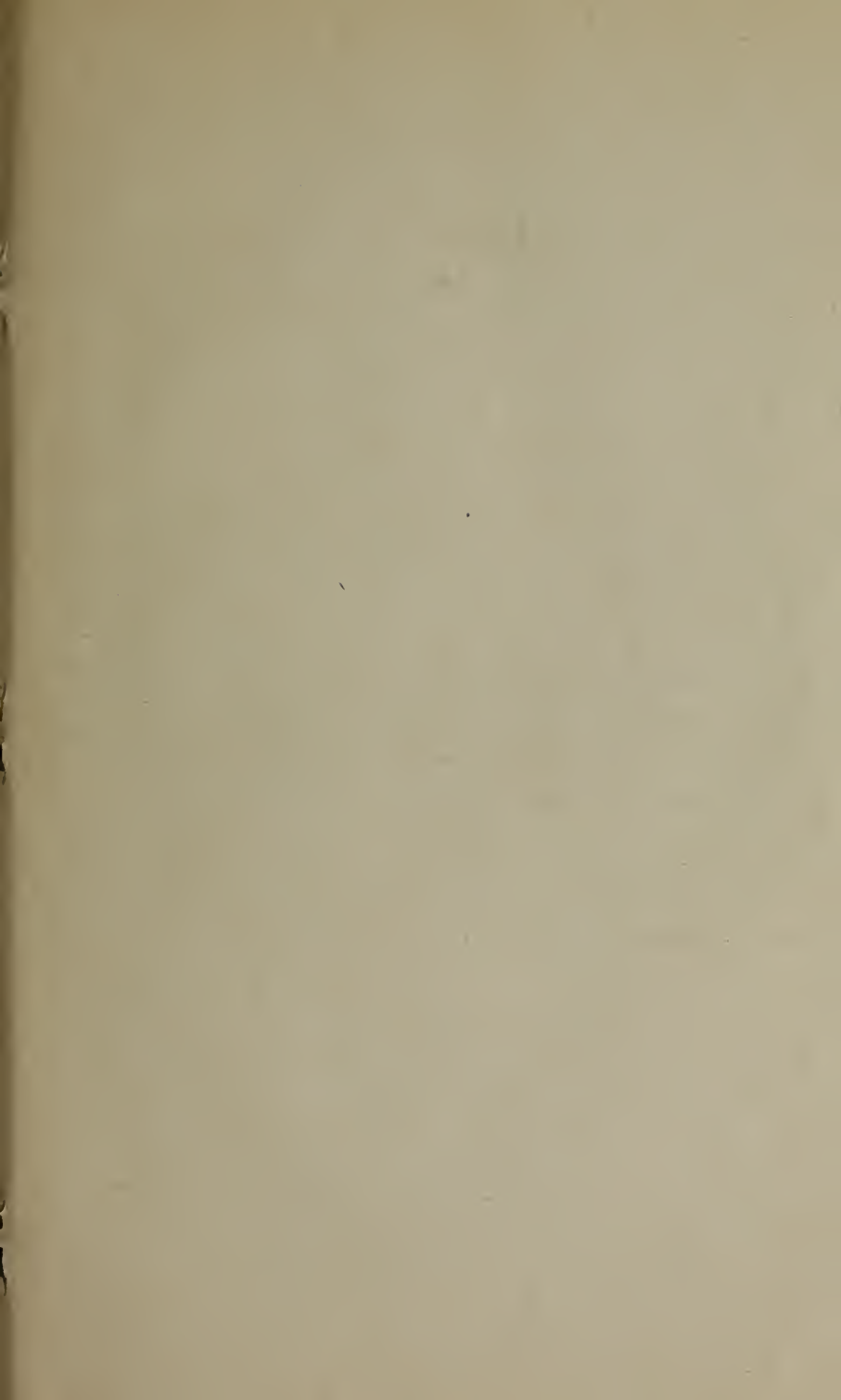
DANIEL J. DUNN

Selectmen of Palmer

A true copy, Attest:

MICHAEL COLLINS

Constable of the Town of Palmer.



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